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A
P L A N
FOR
ARRANGING and BALANCING
THE
A C C O U N T S
OF
L A N D E D E S T A T E S.

INSCRIBED TO THE

Honourable C H A R L E S Y O R K E, Esq;
S O L I C I T O R G E N E R A L.

Ornare res tritas difficillimum.

ANON.

By C O R B Y N M O R R I S, Esq;

L O N D O N:

Printed for A. MILLAR, in the STRAND.

MDCCLIX.

2

715. L. 11.



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ARRANGING AND

ACCOUNTS

LAND



HONORABLE CHAIRMAN

COLLECTION

W. CORBYN MORTIMER

TO THE

Honourable CHARLES YORKE, Esq;

SOLICITOR GENERAL.

ADDRESSES of this Sort seem unjustly to have fallen into Disesteem, and not to be viewed in the meritorious Light they deserve. For what more liberal and amiable Connection can subsist, than between PATRONS and CLIENTS; Where the FIRST point out the SCIENCES to their inferior Friends; And the LAST, animated thereby to excel, prefix to their Works grateful TROPHIES in Honour of their PATRONS.---If this laudable Connection should cease, INFERIOR CLASSES would lose their Incentive to cultivate Arts; And HIGHER RANKS be deprived of the Pleasure of raising MERIT, and of the Ornament they derive from its happy Labours.

Exquisite Pieces in various Branches of Science have been formed, under noble Patrons, in different Ages; Particularly the *Artes Poeticæ* and *Pictoriæ* can boast the highest Efforts of human Genius.---The Piece here devoted to You is drawn from a less brilliant Source :---It attempts to fix new Precision and Perspicuity in one Branch of the *Ars Numerica*; And to exhibit, in distinct MODELS, the Power of Order and Arrangement.

Happy should I be, if the Work was in any Degree equal to the Patronage.-- This Address might then be inscriptive of your Virtues, and my own Gratitude.---It might then record your superior Knowledge in the Laws of your Country, your graceful Eloquence, and the deep Resources you easily command in every Branch of polite Literature.----But these are TRAITS beyond my Pencil, and you would decline viewing their SPLENDOUR delineated.---The VIRTUES of your SIRE are your favourite Object, as all who have the Honour of your Friendship know; And the LUSTRE you derive from HIS Name you always rank as your highest Glory.

Eminent, on his first Appearance at the Bar, by superior Merit, his future Grandeur was soon pronounced.---All who presided in the different Courts took Delight in encouraging his rising Genius, and giving him public Marks of their Favour;---Thus rapidly advancing in Knowledge and Esteem, he was ranked in his early Youth amongst the first ADVOCATES:---At an Æra of the Bar, when the first ADVOCATES were GIANTS in Ability, and to be great amongst them was to be great indeed.---Hence, easily

passing through all the honourable Gradations at the Bar, he was called to preside in the highest Courts of the Judicature of his Country ;----Executing with equal Felicity, which had never been seen before, the supreme Offices in ESTABLISHED LAW, and JUDICIAL EQUITY ;---And both JOINTLY for a considerable Period.---In the *first*, steadily supporting the old *Foundations*, and banishing new *Uncertainties* :---In *Equity*, fixing in the vague Field of *Discussion* the just Limits of RIGHT and WRONG, and establishing CERTAINTY, where all before was *precarious*.

These important and national Benefits, administered to his Country, are not confined to the present Age, but formed to descend to latest Posterity ; Which will owe, in numerous Instances, the Security of Property, and Freedom from various Anxiety and Ruin, to the EARL of HARDWICK.

Scotland, long oppressed by arbitrary private *Jurisdictions*, owns the great and important Share he held in her Deliverance ; And now rejoices in *Freedom* from that *Bondage*, which all the Efforts at the UNION left unbroken.

The *nuptial Compact*, whence *Family-Alliance*, and endearing *social Connections* spring, stood exposed in his *Æra* to fatal *Uncertainties*, and became the *Engine of Perfidy* against the *Unskilled* and *Innocent*.---Hence silent *Horror* was widely spread through virtuous Families ; Whilst *Seduction* and *Fraud* reared their Heads, and began to be deemed useful *Promoters* of this *Contract*. But here your SIRE stood nobly forth in Defence of this SACRED LEAGUE.---He traced its genuine Worth and Dignity, and repelled the profligate Aid of such *Coadjutors*.

----*Non tali Auxilio, nec Defensoribus istis
Fœdus eget.*

His Wisdom fixed this great BASIS of HUMAN SOCIETY on true and steady Foundations ; And raised for tender Years a just and natural BARRIER against Rapine and Treachery.

Retired from official Service he now stands unplaced and unpenfioned ; Eminent in Authority, and assisting in the public Councils of his Country, with the same unshaken Zeal and Ability.

This defective SKETCH of his superior VIRTUES accept kindly from the faint Pencil of your Friend.---The great EXAMPLE, in its full Lustre, may you nobly emulate ; And serve your Country, *Paternâ Face ducente viam*, with equal Merit and Felicity.

London,
Nov. 1, 1759.

Corbyn Morris.

A

P L A N

FOR REGULATING THE

ACCOUNTS OF LANDED-ESTATES.

I N T R O D U C T I O N.

UPON becoming possessed of a small patrimonial landed Estate, lying at a considerable Distance from my ordinary Place of Residence, I made no Delay in going to view it, and took an Account from my own personal Inspection, of the Farms, Tenements, and their Rents respectively. Being soon called away, I appointed a Steward to act for me, and purposed to view the Estate once in a Year, or at least within that Term, constantly to meet my Steward, and settle his Accounts;--Determining in my own Mind to be strictly attentive to the Management of a Property, which, though it was not large, I owed to the Care and Bounty of my Forefathers.

The particular Detail of my own Resolutions and Conduct, I purposely give, in order, if it shall come before any landed Gentleman, that he may, if he pleases, compare it with what hath happened to himself in similar Cases, though of greater Extent.—Business, and various Accidents, frequently prevented the intended annual Visits to my Estate: And from the same Causes, the Meetings with my Steward were had at uncertain Intervals, and in much Hurry.---As I had not formed any Plan for arranging his Accounts, the Method he took was to prepare them in a thin Folio Book; In which he first entered the Receipts of all Kinds promiscuously, according to the Order of Time in which they happened; and, opposite thereto, inserted the Payments in the same promiscuous Manner.

This Method, though perhaps as distinct as the Method pursued by many Stewards, did not afford me a succinct State of the *gross* and *net Receipts*, or of the various *Disbursements*, from each Branch of the Estate: All the Articles of *Receipt* and *Payment*, though exactly stated in their Dates, and Amounts, being mixed together without Distinction.---It occurred also to me, at such Meetings with my Steward, that the *Arrear* of each Tenant ought to be adjusted with great Caution; And required, previously to such Adjustment, a Search into one or more antecedent Accounts, in order to ascertain the *continued Payments* of Rent; which Search, not being facilitated by any preparatory State of such Arrears, was declined by me at some Meetings with my Steward, from Fatigue and Indisposition to Business, especially as I constantly purposed to meet him again soon; And at other Meetings, this Search could not be made for Want of the necessary antecedent Accounts, which, through Omissions of my own, were not always at hand. In these Cases, I took what Money he brought, giving him a Receipt for it, without settling the Account;--For I was sufficiently sensible, that it concerned me, before I signed any Account as settled, to be fully satisfied that no *Arrears* were omitted therein; or, in other Words, that no Tenant was brought

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brought forwarder in his Payments than was just ; In which Point, Landlords are most liable to suffer by fraudulent or careless Stewards.

The Sums I received at such Times from my Steward appeared to me to be *less* than should have been collected, if the Tenants were kept from running into improper Arrears ; The Smallness of my Estate, perhaps, making me feel more sensibly any Diminution of what it seemed capable of yielding : However, this resulted on my Part in Dissatisfaction, and Suspicion of his Negligence ; From which he defended himself by Complaints of the Backwardness of the Tenants, and of the Delays, not by his Fault, in the settling of the Accounts ; Whereby, as he urged, the true State of Things was not suffered to appear.

All the While, if it had been demanded of me, what was the *gross Receipt* of my Estate for some Years past ? What was the annual Amount of *Repairs*, public *Taxes*, and of the *net Receipts* respectively ? What was the *Arrear* of any *one* Tenant, and the Amount of the *Arrears* of all the Tenants at any Period ? I was incapable of answering any of these Questions.

The Reflections in my own Breast, which succeeded these cursory Meetings with my Steward, gave me the greatest Uneasiness.---Having kept only separate scattered Memorandums of sundry Sums I had received in this loose Manner, I did not certainly know what the whole amounted to ; And frequently formed to myself perplexed Conjectures concerning what was really due to me upon the *Balance* of the Account. But Guesses of this Sort only added to my Anxiety, as I saw it was impossible to clear the Matter by other Means than a strict Examination of all the unsettled Accounts ; To which, by Degrees, I had raised an Abhorrence in my own Breast ; And this recoiling again, severely reproached me for having continued so long in Ignorance of the State of my Patrimony, which I had pretended to pique myself upon being attentive to, when it first came under my Management.

This was the *Pressure* upon my Mind, when any Thoughts concerning my Estate intruded themselves upon me : And however *exaggerated* or *romantic* the Description may seem to be, it is a *Sketch*, which perhaps will be allowed by the landed Gentlemen of this Island to belong to *real Life*.--With them I leave it.--At length, thoroughly stung with Shame for my Negligence, and with the Reproaches of my own Mind, I resolved to relieve myself, whatever Fatigue it should cost me, from so *ridiculous* a *Disstress*.

In Pursuit of this Resolution, it seemed to me the most masterly Course, to endeavour to form a *general Method* for keeping the Accounts of a landed Estate ; wherein all the Articles requisite to be known by the Landlord, should distinctly appear in *one View* ; And then to adjust thereby my own Accounts, as a *particular Example* of such Method.

To this End I conceived a *Steward* to attend his *Landlord*, in order to lay before him the Accounts of his Estate ; And considered what Articles, on this Occasion, were proper to be known by the Landlord, for enabling him accurately to adjust and settle these Accounts, and to discern the Punctuality or Remissness of the several Tenants, and the Frugality and Extravagance of the various Disbursements.

These Articles appeared to me to be, the several *Branches* of the *Estate*, with their *Rents* or *Produces*, and the *Tenants* or *Agents*, to each Branch respectively ; The *Arrears* at the *Commencement* of the Account, and the *Persons* from whom they were severally due ; The *gross Receipts*, the *Disbursements*, the *net Receipts* ; and lastly, The *Arrears* left outstanding in the Hands of the several Tenants and Agents, at the *Closing* of the Account : All which, it seemed to me, ought to stand so arranged and distinguished in separate Columns, that the Landlord should, at once, be Master of the whole, and enabled to examine, and compare all the different Articles with the greatest Facility.

It seemed also requisite, for the *Ease* and *Satisfaction* of the Landlord, and as an *Excellence* proper to the Method proposed, that the several *pecuniary Articles* should be inserted in such a Manner, on opposite Sides, that they might exactly *balance* each other, and thereby the Rectitude of the whole Account stand in *one View* evidently demonstrated.

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After turning the Subject in my Mind in a great Variety of Shapes, I found that the Accounts of a landed Estate could be included in *one Scheme*, by the Contraction of the principal Articles; But it appeared to me most eligible, first to introduce an ENTRY-BOOK, containing a State of the *Steward's Receipts and Payments* on the several Branches, with all the Circumstances of *Times, Persons, and Occasions*, relative to such Receipts and Payments, inserted at *Length*, without Contraction; And then to erect an ABSTRACT, wherein the *Dates*, and other circumstantial *Incidents* of these Articles being omitted, the *Arrears* of Rent at the *Commencement*, and *End* of the Period, and the pecuniary *Amounts* of the *Receipts*, and *Payments*, might be distinctly arranged opposite to each other, so as to form a complete *Charge and Discharge* upon the whole Estate.

It seemed also desirable, if it could be accomplished, that not only *Farms of fixed Rent* should be contained in these Models, but also other *Articles of uncertain Produce*, in order that all the *Branches of Income*, however different, belonging to one Gentleman, and constituting his Estate, might stand together in an *uniform Manner*, in the same Account.

Having accordingly constructed upon this Idea the Models of an ENTRY-BOOK, and ABSTRACT, I applied them to my own Estate, and adjusted upon this Plan the outstanding Accounts with my Steward; Upon the Result of which it clearly appeared, that I had received from him a greater Sum than I imagined: At the same Time, the Balance in his Hands due to me was found to be larger than he had insisted, and his sinister Management in some Branches stood too plainly confessed.

These MODELS, whose Utility I have thus experienced, I respectfully submit to the LANDED GENTLEMEN of Britain and Ireland; Whose Estates, if the Accounts of them could be kept with Ease, would acquire new Value, and the Inspection into them become a Delight. And however ineffectual what is here *offered* may be found to be, I flatter myself that the *Attempt* will be of some Use, towards shewing the Importance of establishing a right Plan for this Purpose; From whence other Gentlemen, of greater Abilities and Experience, may be excited to form better contrived Models.

In order to exemplify these Models, I have delivered, as an Instance, a fictitious Account of the Estate of HENRY SEYMOUR Esq according to the promiscuous Method of my Steward; In which Estate a greater Variety of Circumstances, than landed Estates are generally liable to, is particularly inserted: All the Articles of which Account, some of which are naturally involved and entangled, are afterwards transferred into an ENTRY-BOOK and ABSTRACT, according to the proposed Plan, and stand there arranged in distinct Classes; Whereby a Comparison may easily be made, between an *undigested Method* of keeping landed Accounts, and the *Method* proposed in these Models.

However, I must beg Leave to observe, that I am far from supposing there are no better Methods in Practice for keeping landed Accounts, than the common Method pursued by my own Steward. Intelligent LANDED GENTLEMEN, and skilful AUDITORS of Estates, have undoubtedly formed to themselves convenient distinct Plans for keeping such Accounts. At the same Time, I hope it may gratify the Curiosity of these Gentlemen, to compare their own Plans with that which is here offered, as the Result of an attentive Inquiry into this Subject.

Piccadilly, London,
June 1. 1759.

C. M.

INSTRUCTIONS

After taking the subject in my hands, I have found that it is a subject which has not been fully treated in any of the books which I have consulted. It is a subject which is of great importance to the student of the history of the United States, and it is one which has not been fully treated in any of the books which I have consulted. It is a subject which is of great importance to the student of the history of the United States, and it is one which has not been fully treated in any of the books which I have consulted.

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Having recently completed my study of this subject, I have found that it is a subject which is of great importance to the student of the history of the United States, and it is one which has not been fully treated in any of the books which I have consulted. It is a subject which is of great importance to the student of the history of the United States, and it is one which has not been fully treated in any of the books which I have consulted.

There is a great deal of material in this subject which is of great importance to the student of the history of the United States, and it is one which has not been fully treated in any of the books which I have consulted. It is a subject which is of great importance to the student of the history of the United States, and it is one which has not been fully treated in any of the books which I have consulted.

In conclusion, I have found that this subject is of great importance to the student of the history of the United States, and it is one which has not been fully treated in any of the books which I have consulted. It is a subject which is of great importance to the student of the history of the United States, and it is one which has not been fully treated in any of the books which I have consulted.

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[illegible]

MANOR OF WESTERTON.

An ACCOUNT of the SUMS received for the Use of HENRY SEYMOUR Esq Lord of the said Manor, by EDWARD PENMAN, from Lady-Day 1758 exclusive, to Lady-Day 1759 inclusive.

		RECEIPTS.			£.	s.	d.
1758 April 6	Received of John Thompson in Cash,	—	—	—	£. 25	13	0
	Allowed Half a Year's Land-Tax, as per Receipt,	—	—	—	1	7	0
	Being in full for Half a Year's Rent for the Lee Farm, due at Michaelmas last,	—	—	—	27	0	0
Ditto 14	Received of John Thomson for two Trees, sold by him, with the Consent of the Steward, out of the Lee Farm, the Purchaser being at all Charges of cutting, carrying away, and repairing Damage to the Ground,	—	—	—	5	5	0
May 1	Received of Andrew Jenkins Half a Year's Rent for Norbury great Tythes, due at Lady-Day last,	—	—	—	15	0	0
Ditto 2	Received of David Jones Half a Year's Rent for Aston's Mill, due at Michaelmas last,	—	—	—	3	10	0
July 1	Received of John Jenkins, at a Court Baron held this Day, a Composition for a Harriot instead of his best Beast, or Piece of Goods, due to the Lord of the Manour, at the Death of Abraham Jenkins, his Father,	—	—	—	10	0	0
Ditto 1	Received of John Jenkins, at a Court Baron held this Day, for a Fine upon his being admitted to his Father's Estate,	—	—	—	23	0	0
Ditto 1	Received of Samuel Edwards, at a Court Baron held this Day, for a strayed Gelding, due to the Lord of the Manour, he, the said Samuel Edwards, being to pay all Expences due for keeping the Gelding for a Year and a Day, and for Cryers at the several Market-Towns,	—	—	—	3	19	0
Ditto 4	Received of Adam James in Cash,	—	—	—	£. 62	13	6
	Allowed one Year's Land-Tax, as per Receipts,	—	—	—	3	15	0
	Allowed one Year's Rent, paid by him to John Jones for the Water-courfe, as per Receipt,	—	—	—	0	13	6
	Being in full for one Year's Rent of the Hope Farm, due at Lady-Day last	—	—	—	67	2	0
Ditto 5	Received of the Executors of Thomas Waters in Cash,	—	—	—	41	0	0
	Allowed Half a Year's Land-Tax, as per Receipt,	—	—	—	2	0	0
	Allowed a Mason's Bill, paid by him for Repairs, as per Rect.	—	—	—	2	11	0
	Allowed for his own Servant's Labour for nine Days in serving the Masons,	—	—	—	0	9	0
	Being in full for Half a Year's Rent of the Grange Farm, due at Midsummer last,	—	—	—	46	0	0
Ditto 17	Received of the Widow Smith in Cash,	—	—	—	23	16	0
	Allowed Half a Year's Land-Tax, as per Receipt	—	—	—	2	5	0
	Allowed Edward Wilkes's Bill, by her paid for Carpenter's Work for Gates and Styles, as per Receipt,	—	—	—	3	19	0
	Being in full for Half a Year's Rent of Aston Farm, due at Christmas last	—	—	—	30	0	0
Ditto 17	Received of the Widow Smith for a Fine, upon a new Lease being granted her by Henry Seymour Esq wherein her Son John Smith's Life is added,	—	—	—	42	0	0
Ditto 20	Received of Mr. John West Half a Year's Rent for the Priory Farm, due at Michaelmas last,	—	—	—	100	0	0
	Received at the same Time in Lieu of four annual Capons,	—	—	—	0	6	0
	In Lieu of one Man's four Days annual Service,	—	—	—	0	4	0
Ditto 20	Received of Mr. John Saunders Half a Year's Rent for the Deanery Farm, due at Midsummer last,	—	—	—	50	0	0
Ditto 25	Received of Mr. Edward Evans Half a Year's Rent for the Deanery Farm, due at Christmas last, which brings up all his Arrears,	—	—	—	45	0	0
Ditto 31	Received of John Thomson for a Fine, upon a new Lease being granted him by Henry Seymour Esq for seven Years, after the Expiration of his present Lease,	—	—	—	40	0	0
Oct. 10	Received of John Thomson in Cash,	—	—	—	£. 20	13	0
	Allowed Half a Year's Land-Tax, as per Receipt,	—	—	—	1	7	0
	Allowed for 40 Loads of Lime used on the Lee Farm, at 2s. 6d. per Load, being the Price at the Lime-Kilns, to be paid by the Landlord pursuant to Lease,	—	—	—	5	0	0
	Being in full for Half a Year's Rent for the Lee Farm, due at Lady-Day last,	—	—	—	27	0	0
Dec. 1	Then, and before received of John Abel for 22 Quarters of Wheat sold at Market out of Westerton great Tythes at 5s. per Bushel, as per his Account of Particulars annexed,	—	—	—	44	0	0
Ditto 1	Received of Adam James in Part of Half a Year's Rent for the Hope Farm, due at Michaelmas last,	—	—	—	23	0	0
Ditto 20	Received of the Widow Waters in Cash,	—	—	—	£. 49	0	0
	Allowed Half a Year's Land-Tax, as per Receipt,	—	—	—	2	0	0
	Being in full for Half a Year's Rent of the Grange Farm, due at Christmas last,	—	—	—	51	0	0
Carried forward					£. 627	19	6

STEWARDS ACCOUNT

MANOR OF WESTERTON

An ACCOUNT of the SUMS disbursed for HENRY SEYMOUR Esq Lord of the said Manor, by EDWARD PENMAN, from Lady-Day 1758 exclusive, to Lady-Day 1759 inclusive.

		DISBURSMENTS.	£.	s.	d.
1758	April 10	Paid to Mr. Thomas Johnson and Comp. 1/2 Part of the Land-Tax, and of the Poor's Rate, charged on the Lead-Mine on Antry-Moor, from Lady-Day 1757, to Lady-Day 1758, viz. 1/2 Part of the Land-Tax, 1/2 Part of the Poor's Rate,	4	0	0
	Ditto 10	Paid to Mr. Samuel Andler, Church-warden, for the Use of the Poor of Westerton, being an Annuity left to them by the Will of John Seymour Esq; deceased, payable out of the Priory Farm, in full for one Year due at Lady-Day last, as per Receipt,	20	0	0
	Ditto 10	Paid Mr. John West by Order of Henry Seymour Esq being his generous Gift, in Consideration of the Loss of Cattle on the Priory Farm in the last Year,	30	0	0
	May 1	Paid one Draught of Henry Seymour Esq on Edward Penman, dated the 20th of April 1758 to Edward Seymour Esq	100	0	0
	Ditto 1	Paid Half a Year's Land-Tax for Westerton great Tythes due at Lady-Day last, as per Receipt,	1	0	0
	Ditto 1	Paid Andrew Bland for Half a Year's Land-Tax for Musgrave-Hill due at Lady-Day last, as per Receipt,	5	0	0
	Ditto 2	Repaid to Gabriel Snead Half a Year's Land-Tax by him paid for Langly Woods, due at Lady-Day last, as per Receipt,	2	10	0
	Ditto 2	Repaid to Gabriel Snead Half a Year's Poor's Rate by him paid for Langly Woods, due at Lady-Day last, as per Receipt,	1	0	0
	Ditto 10	Then, and before advanced to John Jones, for the Purchase of additional Stock for Musgrave-Hill,	170	0	0
	June 1	Repaid to David Jones one Bill, by him paid to John Andrews for Planks, and Carpenter's Work done at Aston's Mill, as per Receipt,	18	10	0
	Ditto 3	Repaid to David Jones one Bill, by him paid to Samuel Hutton for Iron Plates, Screws, and Smith's Work done at Aston's Mill, as per Receipt,	12	0	0
	July 1	Paid Expences at holding a Court Baron,	2	0	0
	Ditto 3	Remitted to Henry Seymour Esq one Bill of this Date, payable to him only, drawn by Thomas Hall and Comp. on John Sampson at the Anchor in Cheap-side, London, at ten Days after Date,	250	0	0
	Ditto 3	Paid to Thomas Hall and Comp. for Remittance of the said Money, at 1/2 or 7s. 6d. per Cent,	0	18	9
	Ditto 10	Paid to John Jennings, Carpenter, his Bill for Boards and Work in Repairing Westerton Tythe Barn, as per Receipt,	1	19	0
	Aug. 1	Paid to John Edwards, Glazier, his Bill for mending the Windows of Westerton-Hall, as per Receipt,	1	11	0
	Sept. 10	Paid to John Heath, Mason, for Repairs of the Tiling and Walls of Westerton-Hall, as per Receipt,	3	17	6
	Ditto 15	Then, and before paid for Carts and Horses for gathering Westerton great Tythes, as per Receipt,	5	0	0
	Ditto 29	Paid to Adam Sentry one Half Year's Wages, for taking Care of Westerton-Hall and Gardens, due this Day, as per Receipt,	5	0	0
	Oct. 20	Paid one Draught of Henry Seymour Esq on Edward Penman to Mr. Samuel Baynton, dated Oct. 10 1758,	400	0	0
	Nov. 1	Paid Andrew Bland for Half a Year's Land-Tax for Musgrave-Hill, due at Michaelmas last, as per Receipt,	5	0	0
	Dec. 1	Paid Half a Year's Land-Tax for Westerton great Tythes, due at Michaelmas last, as per Receipt,	1	0	0
	Dec. 2	Repaid to Gabriel Snead, Half a Year's Land-Tax by him paid for Langly Woods, due at Michaelmas last, as per Receipt,	2	10	0
	Ditto 2	Repaid to Gabriel Snead Half a Year's Poor's Rate, by him paid, due at Michaelmas last, as per Receipt,	1	0	0
1759	Feb. 17	Paid one Draught of Henry Seymour Esq dated the 18th of January last, to Edward Harnage,	200	0	0
	March 12	Remitted to Henry Seymour Esq one Draught of this Date drawn by Samuel Johnson on Child and Comp. at London, payable to Edward Jennings, or Order, ten Days after Date, endorsed by the said Jennings,	500	0	0
	Ditto 25	Paid one Draught of Henry Seymour Esq on Edward Penman, to Joshua Edwards, dated the 28th of February, 1759,	300	0	0
	Ditto 25	Paid to Adam Sentry's Wife at the Christening of her Son Henry by Order of Henry Seymour Esq	1	1	0
	Ditto 25	Paid one Year's Land-Tax for Westerton-Hall and Lands, due this Day, as per Receipts,	2	17	0
	Ditto 25	Paid Church and Poor's Rate for one Year for Westerton-Hall and Lands, due this Day, as per Receipts,	3	11	0
	Ditto 25	Paid one Year's Window-Lights for Westerton-Hall, due this Day, as per Receipts,	2	10	0
	Ditto 25	Paid to Adam Sentry one Half Year's Wages, for taking Care of Westerton-Hall and Gardens, due this Day, as per Receipt,	5	0	0

Carried forward — £. 2061 15 3

STEWARDS ACCOUNT.

MANOR OF WESTERTON.

An ACCOUNT of the SUMS received for the Use of HENRY SEYMOUR Esq Lord of the said Manor, by EDWARD PENMAN, from Lady-Day 1758 exclusive, to Lady-Day 1759 inclusive.

		RECEIPTS.			£.	s.	d.
1758 April 6	Received of John Thompson in Cash,	—	—	—	£. 25	13	0
	Allowed Half a Year's Land-Tax, as per Receipt,	—	—	—	1	7	0
	Being in full for Half a Year's Rent for the Lee Farm, due at Michaelmas last,	—	—	—	27	0	0
Ditto 14	Received of John Thomson for two Trees, sold by him, with the Consent of the Steward, out of the Lee Farm, the Purchaser being at all Charges of cutting, carrying away, and repairing Damage to the Ground,	—	—	—	5	5	0
May 1	Received of Andrew Jenkins Half a Year's Rent for Norbury great Tythes, due at Lady-Day last,	—	—	—	15	0	0
Ditto 2	Received of David Jones Half a Year's Rent for Aston's Mill, due at Michaelmas last,	—	—	—	3	10	0
July 1	Received of John Jenkins, at a Court Baron held this Day, a Composition for a Harriot instead of his best Beast, or Piece of Goods, due to the Lord of the Manour, at the Death of Abraham Jenkins, his Father,	—	—	—	10	0	0
Ditto 1	Received of John Jenkins, at a Court Baron held this Day, for a Fine upon his being admitted to his Father's Estate,	—	—	—	23	0	0
Ditto 1	Received of Samuel Edwards, at a Court Baron held this Day, for a strayed Gelding, due to the Lord of the Manour, he, the said Samuel Edwards, being to pay all Expences due for keeping the Gelding for a Year and a Day, and for Cryers at the several Market-Towns,	—	—	—	3	19	0
Ditto 4	Received of Adam James in Cash,	—	—	—	£. 62	13	6
	Allowed one Year's Land-Tax, as per Receipts,	—	—	—	3	15	0
	Allowed one Year's Rent, paid by him to John Jones for the Water-course, as per Receipt,	—	—	—	0	13	6
	Being in full for one Year's Rent of the Hope Farm, due at Lady-Day last	—	—	—	67	2	0
Ditto 5	Received of the Executors of Thomas Waters in Cash,	—	—	—	41	0	0
	Allowed Half a Year's Land-Tax, as per Receipt,	—	—	—	2	0	0
	Allowed a Mason's Bill, paid by him for Repairs, as per Rect.	—	—	—	2	11	0
	Allowed for his own Servant's Labour for nine Days in serving the Masons,	—	—	—	0	9	0
	Being in full for Half a Year's Rent of the Grange Farm, due at Midsummer last,	—	—	—	46	0	0
Ditto 17	Received of the Widow Smith in Cash,	—	—	—	23	16	0
	Allowed Half a Year's Land-Tax, as per Receipt	—	—	—	2	5	0
	Allowed Edward Wilkes's Bill, by her paid for Carpenter's Work for Gates and Styles, as per Receipt,	—	—	—	3	19	0
	Being in full for Half a Year's Rent of Aston Farm, due at Christmas last	—	—	—	30	0	0
Ditto 17	Received of the Widow Smith for a Fine, upon a new Lease being granted her by Henry Seymour Esq wherein her Son John Smith's Life is added,	—	—	—	42	0	0
Ditto 20	Received of Mr. John West Half a Year's Rent for the Priory Farm, due at Michaelmas last,	—	—	—	100	0	0
	Received at the same Time in Lieu of four annual Capons,	—	—	—	0	6	0
	In Lieu of one Man's four Days annual Service,	—	—	—	0	4	0
Ditto 20	Received of Mr. John Saunders Half a Year's Rent for the Deanery Farm, due at Midsummer last,	—	—	—	50	0	0
Ditto 25	Received of Mr. Edward Evans Half a Year's Rent for the Deanery Farm, due at Christmas last, which brings up all his Arrears,	—	—	—	45	0	0
Ditto 31	Received of John Thomson for a Fine, upon a new Lease being granted him by Henry Seymour Esq for seven Years, after the Expiration of his present Lease,	—	—	—	40	0	0
Oct. 10	Received of John Thomson in Cash,	—	—	—	£. 20	13	0
	Allowed Half a Year's Land-Tax, as per Receipt,	—	—	—	1	7	0
	Allowed for 40 Loads of Lime used on the Lee Farm, at 2s. 6d. per Load, being the Price at the Lime-Kilns, to be paid by the Landlord pursuant to Lease,	—	—	—	5	0	0
	Being in full for Half a Year's Rent for the Lee Farm, due at Lady-Day last,	—	—	—	27	0	0
Dec. 1	Then, and before received of John Abel for 22 Quarters of Wheat sold at Market out of Westerton great Tythes at 5s. per Bushel, as per his Account of Particulars annexed,	—	—	—	44	0	0
Ditto 1	Received of Adam James in Part of Half a Year's Rent for the Hope Farm, due at Michaelmas last,	—	—	—	23	0	0
Ditto 20	Received of the Widow Waters in Cash,	—	—	—	£. 49	0	0
	Allowed Half a Year's Land-Tax, as per Receipt,	—	—	—	2	0	0
	Being in full for Half a Year's Rent of the Grange Farm, due at Christmas last,	—	—	—	51	0	0
Carried forward					£. 627	19	6

STEWARDS' ACCOUNT.

MANOR OF WESTERTON.

An ACCOUNT of the SUMS disbursed for HENRY SEYMOUR Esq Lord of the said Manor, by EDWARD PENMAN, from Lady-Day 1758 exclusive, to Lady-Day 1759 inclusive.

		DISBURSMENTS.	£.	s.	d.
1758	April 10	Paid to Mr. Thomas Johnson and Comp. ½ Part of the Land-Tax, and of the Poor's Rate, charged on the Lead-Mine on Antry-Moor, from Lady-Day 1757, to Lady-Day 1758, viz. ½ Part of the Land-Tax, ½ Part of the Poor's Rate,	4	0	0
	Ditto 10	Paid to Mr. Samuel Andler, Church-warden, for the Use of the Poor of Westerton, being an Annuity left to them by the Will of John Seymour Esq; deceased, payable out of the Priory Farm, in full for one Year due at Lady-Day last, as per Receipt,	3	0	0
	Ditto 10	Paid Mr. John West by Order of Henry Seymour Esq being his generous Gift, in Consideration of the Loss of Cattle on the Priory Farm in the last Year,	20	0	0
	May 1	Paid one Draught of Henry Seymour Esq on Edward Penman, dated the 20th of April 1758 to Edward Seymour Esq	30	0	0
	Ditto 1	Paid Half a Year's Land-Tax for Westerton great Tythes due at Lady-Day last, as per Receipt,	100	0	0
	Ditto 1	Paid Andrew Bland for Half a Year's Land-Tax for Musgrave-Hill due at Lady-Day last, as per Receipt,	1	0	0
	Ditto 2	Repaid to Gabriel Snead Half a Year's Land-Tax by him paid for Langly Woods, due at Lady-Day last, as per Receipt,	5	0	0
	Ditto 2	Repaid to Gabriel Snead Half a Year's Poor's Rate by him paid for Langly Woods, due at Lady-Day last, as per Receipt,	2	10	0
	Ditto 10	Then, and before advanced to John Jones, for the Purchase of additional Stock for Musgrave-Hill,	1	0	0
	June 1	Repaid to David Jones one Bill, by him paid to John Andrews for Planks, and Carpenter's Work done at Aston's Mill, as per Receipt,	170	0	0
	Ditto 3	Repaid to David Jones one Bill, by him paid to Samuel Hutton for Iron Plates, Screws, and Smith's Work done at Aston's Mill, as per Receipt,	18	10	0
	July 1	Paid Expences at holding a Court Baron,	12	0	0
	Ditto 3	Remitted to Henry Seymour Esq one Bill of this Date, payable to him only, drawn by Thomas Hall and Comp. on John Sampson at the Anchor in Cheap-side, London, at ten Days after Date,	2	0	0
	Ditto 3	Paid to Thomas Hall and Comp. for Remittance of the said Money, at ½ or 7s. 6d. per Cent,	250	0	0
	Ditto 10	Paid to John Jennings, Carpenter, his Bill for Boards and Work in Repairing Westerton Tythe Barn, as per Receipt,	0	18	9
	Aug. 1	Paid to John Edwards, Glazier, his Bill for mending the Windows of Westerton-Hall, as per Receipt,	1	19	0
	Sept. 10	Paid to John Heath, Mason, for Repairs of the Tiling and Walls of Westerton-Hall, as per Receipt,	1	11	0
	Ditto 15	Then, and before paid for Carts and Horses for gathering Westerton great Tythes, as per Receipt,	3	17	6
	Ditto 29	Paid to Adam Sentry one Half Year's Wages, for taking Care of Westerton-Hall and Gardens, due this Day, as per Receipt,	5	0	0
	Oct. 20	Paid one Draught of Henry Seymour Esq on Edward Penman to Mr. Samuel Baynton, dated Oct. 10 1758,	5	0	0
	Nov. 1	Paid Andrew Bland for Half a Year's Land-Tax for Musgrave-Hill, due at Michaelmas last, as per Receipt,	400	0	0
	Dec. 1	Paid Half a Year's Land-Tax for Westerton great Tythes, due at Michaelmas last, as per Receipt,	5	0	0
	Dec. 2	Repaid to Gabriel Snead, Half a Year's Land-Tax by him paid for Langly Woods, due at Michaelmas last, as per Receipt,	1	0	0
	Ditto 2	Repaid to Gabriel Snead Half a Year's Poor's Rate, by him paid, due at Michaelmas last, as per Receipt,	2	10	0
1759	Feb. 17	Paid one Draught of Henry Seymour Esq dated the 18th of January last, to Edward Harnage,	1	0	0
	March 12	Remitted to Henry Seymour Esq one Draught of this Date drawn by Samuel Johnson on Child and Comp. at London, payable to Edward Jennings, or Order, ten Days after Date, endorsed by the said Jennings,	200	0	0
	Ditto 25	Paid one Draught of Henry Seymour Esq on Edward Penman, to Joshua Edwards, dated the 28th of February, 1759,	500	0	0
	Ditto 25	Paid to Adam Sentry's Wife at the Christening of her Son Henry by Order of Henry Seymour Esq	300	0	0
	Ditto 25	Paid one Year's Land-Tax for Westerton-Hall and Lands, due this Day, as per Receipts,	1	1	0
	Ditto 25	Paid Church and Poor's Rate for one Year for Westerton-Hall and Lands, due this Day, as per Receipts,	2	17	0
	Ditto 25	Paid one Year's Window-Lights for Westerton-Hall, due this Day, as per Receipts,	3	11	0
	Ditto 25	Paid to Adam Sentry one Half Year's Wages, for taking Care of Westerton-Hall and Gardens, due this Day, as per Receipt,	2	10	0
	Ditto 25		5	0	0

Carried forward — £. 2061 15 3

STEWARDS ACCOUNT.

MANOR OF WESTERTON CONTINUED.

		RECEIPTS.		£.	s.	d.
		Brought forward	—	627	19	6
1759 Jan. 1	Received of Andrew Jenkins Half a Year's Rent of Norbury great Tythes due at Michaelmas 1758,	—	—	15	0	0
Ditto 2	Received of the Widow Smith in Cash,	—	—	19	15	0
	Allowed Half a Year's Land-Tax, as per Receipt,	—	—	2	5	0
	Allowed her by Order of Henry Seymour Esq towards new-flooring her Parlour,	—	—	3	0	0
	Being in Part of Half a Year's Rent for Aston Farm, due at Midsummer last,	—	—	25	0	0
Ditto 3	Received of David Jones one Year's Rent for Aston's Mill, due at Michaelmas 1758,	—	—	7	0	0
Feb. 1	Received of Adam James in Cash,	—	—	8	13	6
	Allowed a Year's Land-Tax, as per Receipts,	—	—	1	17	6
	In all £. 110 11 0; which, with 23 £. before received, makes £. 133 11 0, being in full for Half a Year's Rent due at Michaelmas last,	—	—	10	11	0
Ditto 1	Received of Mr. John West Half a Year's Rent for the Priory Farm, due at Lady-Day last,	—	—	100	0	0
Ditto 2	Then, and before received of John Abel for 79 Quarters of Barley out of Westerton great Tythes, sold at Market at 2 s. 6 d. per Bushel, as per his Account of Particulars annexed,	—	—	79	0	0
March 1	Received of Gabriel Snead for 3112 solid Feet of Timber from Langley Woods, sold to Mr. John Owen at 1 s. 3 d. per Foot,	—	—	194	10	0
Ditto 19	Received of Gabriel Snead for 500 Poles from Langley Woods, sold to Mr. Andrew Calcot at 23 s. per Hundred,	—	—	5	15	0
Ditto 21	Received of Ditto for 50 Cord of Bark from Langley Woods, sold to Mr. Samuel Jenkinson at 15 s. per Cord,	—	—	37	10	0
Ditto 24	Received of Ditto for 45 Cord of Wood from 15 Cord of old Stock, and 30 Cord of this Year's Stock } at 6 s. 6 d. per Cord, —	—	—	14	12	6
	Allowed to Gabriel Snead, for Repairs to the Wood Gates, as per Receipt,	—	—	4	0	0
	Allowed to Gabriel Snead for his own Salary and Workmen's Wages within this Term, as per Receipts,	—	—	59	0	0
		—	—	189	7	6
Ditto 25	Then, and before received of John Humphries for 2050 Tons of Coals from Lee Heath, viz. 250 Tons of old Stock, and 1800 Tons of this Year's Stock, both sold within this Term at 7 s. per Ton, as per his Monthly Accounts,	—	—	717	10	0
	Allowed for Tools, Engines and Repairs, as per Receipts,	—	—	80	0	0
		—	—	637	10	0
Ditto 25	Then, and before at sundry Times during this Term, received from John Jones for the Sale of Stock at Musgrave Hill, as per his Account of Particulars annexed,	—	—	54	0	0
Ditto 25	Received of John Abel for Straw from Westerton great Tythes, sold during this Term,	—	—	2	5	0
Ditto 25	Then, and before received of Thomas Johnston and Comp. 1/3 Part of the net Produce of Lead Ore raised and smelted out of Antry-Moor, from Lady-Day 1758 to Lady-Day 1759, as per their Monthly Accounts,	—	—	400	11	0
Ditto 25	Then received from John Barnes one Year's Rent of the Lands belonging to Westerton-Hall, due this Day,	—	—	21	8	0
	Balance of last Account due to Henry Seymour Esq left in the Hands of Edward Penman,	—	—	100	0	0
		Total Receipts	—	£. 2748	9	6

STEWARDS ACCOUNT.

9

MANOR OF WESTERTON CONTINUED.

			DISBURSMENTS.			£.	s.	d.
			Brought forward			2061	15	3
1759	March 25	Paid my own Salary for one Year, by Order of Henry Seymour Esq due this Day,				50	0	0
	Ditto 25	Then, and before repaid to John Jones, being disbursed by him for Repairs of				15	0	0
		Mufgrave-Hill Farm-House, as per Glasier's, Carpenter's, and Mason's Receipts,						
	Ditto 25	Then, and before repaid to John Jones, being disbursed by him for Smith's, Wheel-				49	0	0
		wright's, Collar-maker's and Farrier's Bills, for Mufgrave-Hill, as per Receipts,						
	Ditto 25	Then, and before paid to John Jones for his own and Workmen's Wages during this				59	0	0
		Term, as per Receipts,						
	Ditto 25	Then advanced to John Jones for the Purchase of additional Stock for Mufgrave-				100	0	0
		Hill Farm in next Year,						
	Ditto 25	Repaid to John Humphries one Half Year's Land-Tax, by him paid for the Coal-				4	0	0
		Works on Lee-Heath, due at Lady-Day 1758, as per Receipt,						
	Ditto 25	Repaid to John Humphries one Half Year's Land-Tax, by him paid for the Coal-				4	0	0
		Works on Lee-Heath, due at Michaelmas last, as per Receipt,						
	Ditto 25	Then, and before repaid to John Humphries one Year's Poor's Rate by him paid,				2	0	0
		due at Michaelmas last, as per Receipts,						
	Ditto 25	Remitted to Henry Seymour Esq one Draught of this Date by Henry Collings on				400	0	0
		Hoare and Comp. at London, payable to Edward Ellis or Bearer,						
		Balance of this Account due to Henry Seymour Esq				3	14	3
			Total Disbursements			£. 2748	9	6

D

REMARKS

REMARKS

UPON THE

STEWARD'S ACCOUNT.

THE foregoing Account exhibits a circumstantial Detail of the Receipts and Disbursements from the several Branches of the Estate given, and of the Payments made to the Landlord, by the Steward during the Period assigned ;——But though the various Articles belonging to the different Branches are inserted in this Account with Precision, and Accuracy, they are all blended together without Assortment ; So that the Total Amount of the gross Receipts or Disbursements from any Branch is not obvious to the Landlord ;—It being requisite in order thereto, that several scattered Sums be selected by him, and added or subtracted ; Instead whereof, these Sums ought to stand prepared and aggregated for his View, in proper Classes.—Disbursements of fundry Kinds are placed on the same Side with the gross Receipts, and there deducted, whereby the Totals of the gross Receipts and Disbursements are not stated in their full and just Extent. The various Remittances and Payments to the Landlord are not collected into one Amount ; And the Arrears of the several Tenants, which are highly necessary to be well observed by the Landlord, do not appear.—It is therefore sufficiently manifest, that the Account of a Landed Estate delivered in this Form, is extremely defective. — *It remains next to examine the same Articles, as they stand transferred into the following Models of an Entry Book & Abstract*

ENTRY BOOK.

N A

An ENTRY-BOOK, containing the gross RECEIPTS, DISBURSMENTS, and PAYMENTS to the 1758 exclusive, to Lady-Day 1759 inclusive, by EDWARD PENMAN,

Branches of the Estate.			Gross Income in this Period.			Gross Receipt and Steward's last Balance.						Gross Receipt in this Period.		
LEE FARM.						STEWARD, DEBTOR.								
JOHN THOMSON, Tenant.			£ s. d.			LEE FARM.						£ s. d.		
Fixed Rent —			54 0 0			Arrear of fixed Rent from Lady-Day 1757 to Lady-Day 1758, being one Year due from John Thomson at the Commencement of this Period,						54 0 0		
Casual Produce —			45 5 0			1758 Received of John Thomson Half a Year's Rent due at April 6 Michaelmas 1757,						27 0 0		
						Ditto 14 Received of John Thomson for two Trees sold by him with the Consent of the Steward out of the Lee Farm, the Purchaser being at all Charges of cutting, carrying away, and repairing Damage to the Ground,						5 5 0		
						July 31 Received of John Thomson as a Fine upon a new Lease being granted him by Henry Seymour Esq for seven Years after the Expiration of his present Lease,						40 0 0		
						Oct. 10 Received of John Thomson Half a Year's Rent, due at Lady Day 1758,						27 0 0		
						From { Fixed Rent,						54 0 0		
						{ Casual Produce,						45 0 0		
												99 5 0		
HOPE FARM.						HOPE FARM.								
ADAM JAMES, Tenant.						Arrear of fixed Rent from Michaelmas 1756 to Lady-Day 1757, being Half a Year due from John Thomas at the Commencement of this Period,						33 11 0		
Fixed Rent —			67 2 0			N. B. Relinquished for Insolvency John Thomas's Arrear, by Order of Henry Seymour Esq								
						Arrear of fixed Rent from Lady-Day 1757 to Lady-Day 1758, being one Year due from Adam James at the Commencement of this Period,						67 2 0		
						1758 Received of Adam James one Year's Rent, due at Lady-Day 1758						67 2 0		
						July 4 Received of Adam James in Part of Half a Year's Rent due at Michaelmas 1758,						23 0 0		
						1759 Received of Adam James 10 l. 11 s. which, with 23 l. before received, is 33 l. 11 s. being in full for Half a Year's Rent due at Michaelmas 1758,						10 11 0		
						Fixed Rent —						100 13 0		
GRANGE FARM.						GRANGE FARM.								
THOMAS WATERS, Ten.						Arrear of fixed Rent from Christmas 1757 to Lady-Day 1758, being one Quarter due from Thomas Waters at the Commencement of this Period,						23 0 0		
From Lady-Day 1758 to Midsummer 1758 Fixed Rent			23 0 0			1758 Received of the Executors of Thomas Waters Half a Year's Rent due at Midsummer 1758, which clears his Account,						46 0 0		
Widow WATERS, Ten.						Dec. 20 Received of the Widow Waters Half a Year's Rent due at Christmas 1758,						51 0 0		
From Midsum. 1758 to Lady-Day 1759 Fixed Rent			76 10 0			Fixed Rent —						97 0 0		
ASTON FARM.						ASTON FARM.								
Widow SMITH, Tenant.						Arrear of fixed Rent from Midsummer 1757 to Lady-Day 1758, being three Quarters, due from the Widow Smith at the Commencement of this Period,						45 0 0		
Fixed Rent —			60 0 0			1758 Received of the Widow Smith Half a Year's Rent due at July 17 Christmas 1757,						30 0 0		
Casual Produce —			42 0 0			Ditto 17 Received of the Widow Smith as a Fine upon a new Lease being granted her by Henry Seymour Esq wherein her Son John Smith's Life is added,						42 0 0		
						1759 Received of the Widow Smith in Part of Half a Year's Rent due at Midsummer 1758,						25 0 0		
						Fixed Rent —						55 0 0		
						Casual Produce —						42 0 0		
PRIORY FARM.						PRIORY FARM.								
Mr. JOHN WEST, Tent.						Arrear of fixed Rent, including Capons and Service, from Lady-Day 1757 to Lady-Day 1758, being one Year due from Mr. John West at the Commencement of this Period,						200 10 0		
Fixed Rent —			200 0 0			1758 Received of Mr. John West Half a Year's Rent due at July 20 Michaelmas 1757,						100 0 0		
Besides four annual Capons,			6 0 0			Ditto 20 Received of Mr. John West { In Lieu of four annual capons, 0 6 0 In Lieu of one Labourer's four Days annual Service, 0 4 0 }						0 10 0		
And one Labourer's four days annual service,			0 4 0			1759 Received of Mr. John West Half a Year's Rent, due at Feb. 1 Lady-Day 1758,						100 0 0		
						Fixed Rent —						200 10 0		
DEANERY FARM.						DEANERY FARM.								
Mr. JOHN SAUNDERS, T.						Arrear of fixed Rent from Midsummer 1757 to Christmas 1757, being one Half Year due from Mr. Edward Evans at the Commencement of this Period (annual Rent being then 100 l.)						45 0 0		
Fixed Rent —			100 0 0			Arrear of fixed Rent from Christmas 1757 to Lady-Day 1758, being one Quarter due from Mr. John Saunders at the Commencement of this Period,						25 0 0		
						1758 Received of Mr. John Saunders Half a Year's Rent due at July 20 Midsummer 1758,						50 0 0		
						Ditto 25 Received of Edward Evans Half a Year's Rent, due at Christmas 1757, which clears all his Arrears,						45 0 0		
												95 0 0		
Carried forward			668 7 0			Carried forward						689 8 0		

Landlord, from the Estate of HENRY SEYMOUR Esq in the Manor of WESTERTON, from Lady-Day
Steward of the Manor and Estate.

Disbursements, Payments to the Landlord, and Steward's present Balance.

Disbursements
in this Period.

PER CONTRA, CREDITOR.

LEE FARM.

1758 April 6	Repaid to John Thomson Half a Year's Land-Tax, by him paid for the Lee Farm to Michaelmas 1757, as per Receipt, — — — — —	1 7 0		
Oct. 10	Repaid to John Thomson Half a Year's Land-Tax, by him paid for the Lee Farm, to Lady-Day 1758, as per Receipt, — — — — —	1 7 0	7	14 0
Ditto 10	Paid to John Thomson for 40 Loads of Lime used on the Lee Farm, at 2s. d. per Load, being the Price at the Lime-Kiln to be allowed him, pursuant to his Lease, — — — — —	5 0 0		

H O P E F A R M.

1758 July 4	Repaid to Adam James one Year's Land-Tax, by him paid for the Hope Farm to Lady-Day 1758, as per Receipts, — — — — —	3 15 0		
Ditto 4	Repaid to Adam James for one Year's Rent for the Water-course, by him paid to John Jones, due at Lady-Day 1758, as per Receipt, — — — — —	0 13 6	6	6 0
Feb. 1	Repaid to Adam James Half a Year's Land-Tax, by him paid for the Hope Farm to Michaelmas 1758, as per Receipt, — — — — —	1 17 6		

G R A N G E F A R M.

1758 July 5	Repaid to the Executors of Thomas Waters Half a Year's Land-Tax, by him paid for the Grange Farm to Lady-Day 1758, as per Receipt, — — — — —	2 0 0		
Ditto 5	Repaid to the Executors of Thomas Waters a Mason's Bill, by him paid for Repairs to the Grange House, as per Receipt, — — — — —	2 11 0	7	0 0
Ditto 5	Repaid to the Executors of Thomas Waters for his own Servant's Labour for nine Days in serving the Masons, — — — — —	0 9 0		
Ditto 20	Repaid to the Widow Waters Half a Year's Land-Tax, by her paid for the Grange Farm to Michaelmas 1758, as per Receipt, — — — — —	2 0 0		

A S T O N F A R M.

1758 July 17	Repaid to the Widow Smith Edward Wilkes's Bill, by her paid for Gates and Styles for Aston Farm, as per Receipt, — — — — —	3 19 0		
Ditto 17	Repaid to the Widow Smith Half a Year's Land-Tax, by her paid for Aston Farm to Michaelmas 1757, as per Receipt, — — — — —	2 5 0		
1759 Jan. 2	Repaid to the Widow Smith Half a Year's Land-Tax, by her paid for Aston Farm to Lady-Day 1758, as per Receipt, — — — — —	2 5 0	11	9 0
Ditto 2	Paid to the Widow Smith by Order of Henry Seymour Esq towards new-flooring her Parlour, — — — — —	3 0 0		

P R I O R Y F A R M.

1758 April 10	Paid to Mr. Samuel Andler, Church-Warden, for the Use of the Poor of Westerton, being an Annuity left to them by the Will of John Seymour Esq deceased, payable out of the Priory Farm in full for one Year, due at Lady-Day 1758, as per Receipt, — — — — —	20 0 0		
Ditto 10	Then paid to Mr. John West by Order of Henry Seymour Esq being his generous Gift in Consideration of Loss of Cattle on the Priory Farm, in last Period as per Receipt, — — — — —	30 0 0	50	0 0

D E A N E R Y F A R M.

No Disbursements.

Carried forward — £. 82 9 0

Brought forward -

LEAD MINE on
ANTRY MOOR.Mr. THO. JOHNSON, and
Company, Agents.

Casual Produce —

WESTERTON-HALL

Occupied by HENRY SEY-
MOUR Esq

Fixed Rent —

LANDS belonging to
WESTERTON-HALL.

JOHN BARNES, Tenant.

Fixed Rent —

COAL-WORKS on
LEE-HEATH.JOHN HUMPHRIES,
Agent for Henry Seymour Esq

Coal raised in this Period, viz.

2200 Tons: Whereof sold *l. s. d.*

1800 Tons, at 7s. per

Ton, — 630 0 0

Unfold 400 Tons,

estimated at the End

of this Period, at 7s.

per Ton, — 140 0 0

Casual Produce - *l.* 770 0 0

LANGLY WOODS.

GABRIEL SNEAD,

Agent for Henry Seymour Esq

Wood, &c. cut down during this

Period, viz.

30 Oak Trees, containing 3112

solid Feet,

500 Poles,

50 Cord of Bark,

50 Cord of Wood.

Whereof sold during this Period, viz.

3112 solid Feet of *l. s. d.*

Timber, at 1s. 3d. } 194 10 0

per Foot, —

500 Poles, at 1l. 3s. } 5 15 0

per Hundred, —

50 Cord of Bark, at } 37 10 0

15s. per Cord, —

30 Cord of Wood, at } 9 15 0

6s. 6d. per Cord, —

Unfold at the End of

this Period, viz.

20 Cord of Wood, then

estimated at 7s. per

Cord, — 7 0 0

Casual Produce - *l.* 254 10 0

ASTON'S MILL.

DAVID JONES, Tenant.

Fixed Rent —

WESTERTON
GREAT TYTHES.

JOHN ABEL,

Agent for Henry Seymour Esq

Grain gathered in this Period, viz.

20 Quarters of Wheat, and

80 Quarters of Barley,

Whereof sold *l. s. d.*

15 Quarters of Wheat,

at 5s. per Bushel, } 30 0 0

70 Quarters of Barley,

at 2s. 6d. per Bush. } 70 0 0

Straw, — 1 5 0

Unfold at the End of

this Period, viz.

5 Quarters of Wheat,

then estimated at } 9 0 0

4s. 6d. per Bushel,

10 Quarters of Barley,

then estimated at } 12 0 0

3s. per Bushel, —

Straw, estimated at - 1 0 0

Casual Produce - *l.* 123 5 0Carried forward *l.* 2265 1 0

Brought forward —

LEAD MINE on ANTRY MOOR.

1759
March 25

Then, and before received of Thomas Johnson, and Comp.

1/2 Part of the net Produce of the Lead Ore, raised and

smelted out of Antry Moor, from Lady-Day 1758 to

Lady-Day 1759, as per their Monthly Accounts, —

WESTERTON HALL.

1759
March 25

Received of Henry Seymour Esq in full for one Year's

Rent of Westerton-Hall, due this Day.—The Steward

to take Credit in the Payments to the Landlord for this

Sum, with which he here charges himself, — —

LANDS belonging to WESTERTON HALL.

1759
March 25

Received of John Barnes one Year's Rent, due at Lady-

Day 1759, — — — —

COAL WORKS on LEE HEATH.

1759
March 25

Arrear of Stock, being 250 Tons of Coals, left un-

der the Care of John Humphries at the Commence-

ment of this Period, then estimated at 6s. 8d. per Ton, } 83 6 8

Then, and before received of John Humphries for Coals

fold during this Period, viz.

250 Tons old Stock, } at 7s. per Ton, as per his

1800 Tons this Year's Stock, } Monthly Accounts, } — — —

2050 Tons

LANGLY WOODS.

1759
March 1

Arrear of Stock, being 15 Cord of Wood left under the

Care of Gabriel Snead, at the Commencement of this

Period, then estimated at 7s. 6d. per Cord, — } 5 12 6

Ditto 19

Received of Gabriel Snead for 3112 solid Feet of Tim-

ber, sold to Mr. John Owen, at 1s. 3d. per Foot, } 194 10 0

Ditto 21

Received of Ditto for 500 Poles, sold to Mr. Andrew

Calcot, at 23s. per Hundred, — } 5 15 0

Ditto 24

Received of Ditto for 50 Cord of Bark, sold to Mr. Sa-

muel Jenkinson, at 15s. per Cord, — } 37 10 0

Ditto 24

Received of Ditto for 45 Cord of Wood, viz.

15 Cord of old Stock, and } sold to Mr. John Knight,

30 Cord of this Year's Stock, } at 6s. 6d. per Cord, } 14 12 6

ASTON'S MILL.

1758
May 2

Arrear of Rent from Lady-Day 1757 to Lady-Day 1758,

being one Year due from David Jones at the Com-

mencement of this Period, — — — } 7 0 0

1759
Jan. 3

Received of David Jones Half a Year's Rent due at Mi-

chaelmas 1757, — — — — } 3 10 0

Received of David Jones one Year's Rent due at Mi-

chaelmas 1758, — — — — } 7 0 0

WESTERTON GREAT TYTHES.

1758
Dec. 1.

Arrear of Stock, being Grain, &c. left under the Care of

John Abel at the Commencement of this Period, then

estimated, viz.

Wheat, 7 Quarters, at 5s. per Bushel, *l.* 14 0 0Barley, 9 Quarters, at 2s. 6d. per Bushel, *l.* 9 0 0Straw, worth — — — *l.* 1 0 01759
Feb. 2

Then, and before received of John Abel for 22 Quarters

of Wheat, sold at Market, at 5s. per Bushel, — } 44 0 0

March 25

Then, and before received of Ditto for 79 Quarters of Bar-

ley, sold at Market at 2s. 6d. per Bushel, — } 79 0 0

Received of Ditto for Straw sold during this Period, — } 2 5 0

Carried forward — *l.* 2236 19 6

LEAD MINE on ANTRY MOOR.

1758 April 10	Paid to Mr. Thomas Johnson and Comp. } Part of the Land-Tax, and of the Poor's Rate, charged on the Lead Mine on Antry Moor, from Lady-Day 1757 to Lady-Day 1758 — — —	vis. { } Part of the Land-Tax — 4 0 0 { } Part of the Poor's Rate — 3 0 0	7 0 0
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WESTERTON HALL.

1758 Aug. 1	Paid to John Edwards, Glazier, for mending the Windows of Westerton Hall, as per Receipt, — — — — —	1 11 0	75 7 6
Sept. 10	Paid to John Heath, Mason, for Repairs of the Tiling and Walls of Westerton Hall, as per Receipt, — — — — —	3 17 6	
Ditto 29	Paid to Adam Sentry one Half Year's Wages for taking Care of Westerton Hall and Gardens, due this Day, as per Receipt, — — — — —	5 0 0	
1759 March 25	Paid to Adam Sentry's Wife at the Christening of her Son Henry, by Order of Henry Seymour Esq — — — — —	1 1 0	
Ditto 25	Paid one Year's Window-Lights for Westerton Hall, due this Day as per Receipt, — — — — —	2 10 0	75 7 6
Ditto 25	Paid to Adam Sentry one Half Year's Wages for taking Care of Westerton Hall and Gardens, due this Day as per Receipt, — — — — —	5 0 0	
Ditto 25	Paid my own Salary for one Year as Steward of the Manour of Westerton, by Order of Henry Seymour Esq due this Day — — — — —	50 0 0	
Ditto 25	Paid one Year's Land-Tax for Westerton Hall and Lands, due this Day as per Receipt, — — — — —	2 17 0	
Ditto 25	Paid Church and Poor's Rates for one Year for Westerton Hall and Lands, due this Day as per Receipts, — — — — —	3 11 0	

LANDS belonging to WESTERTON HALL.

No DISBURSMENTS.

COAL WORKS on LEE HEATH.

1759 March 25	Repaid to John Humphries one Half Year's Land-Tax by him paid, due at Lady-Day 1758, as per Receipt, — — — — —	4 0 0	90 0 0
Ditto 25	Repaid to John Humphries one Half Year's Land-Tax by him paid, due at Michaelmas, 1758, as per Receipt, — — — — —	4 0 0	
Ditto 25	Then, and before repaid to John Humphries one Year's Poor's Rate by him paid, due at Michaelmas 1758, as per Receipt, — — — — —	2 0 0	
Ditto 25	Then, and before repaid to John Humphries for Tools, Engines, Repairs, &c. by him paid during this Period, as per Receipts, — — — — —	80 0 0	

LANGLY WOODS.

1758 May 2	Repaid to Gabriel Snead Half a Year's Land-Tax by him paid, due at Lady-Day 1758, as per Receipt, — — — — —	2 10 0	70 0 0
Ditto 2	Repaid to Gabriel Snead Half a Year's Poor's Rate by him paid, due at Lady-Day 1758, as per Receipt, — — — — —	1 0 0	
Dec. 2	Repaid to Gabriel Snead Half a Year's Land-Tax by him paid, due at Michaelmas 1758, as per Receipt, — — — — —	2 10 0	
Ditto 2	Repaid to Gabriel Snead Half a Year's Poor's Rate by him paid, due at Michaelmas 1758, as per Receipt, — — — — —	1 0 0	
Ditto 2	Then, and before repaid to Gabriel Snead, for Repairs to the Wood-gates by him paid, as per Receipts, — — — — —	4 0 0	
Ditto 2	Then, and before paid to Gabriel Snead for his own and Workmens Wages in full, during this Period, as per Receipts, — — — — —	59 0 0	

ASTON'S MILL.

1758 June 1	Repaid to David Jones a Bill by him paid to John Andrews, for Planks and Work done at Aston's Mill, as per Receipt, — — — — —	18 10 0	30 10 0
Ditto 3	Repaid to David Jones a Bill by him paid to Samuel Hutton, for Iron Plates, Screws, and Work done at Aston's Mill, as per Receipt, — — — — —	12 0 0	

WESTERTON GREAT TYTHES.

1758 May 1	Paid Half a Year's Land-Tax, due at Lady-Day 1758, as per Receipt, — — — — —	1 0 0	8 19 0
July 10	Paid to John Jennings, Carpenter, his Bill for Boards and Work in repairing the Tyth-Barn, as per Receipt, — — — — —	1 19 0	
Sept. 15	Then, and before paid for Carts and Horses for gathering the Tythes, as per Receipt, — — — — —	5 0 0	
Dec. 1	Paid Half a Year's Land-Tax due at Michaelmas 1758, as per Receipt, — — — — —	1 0 0	

Branches of the Estate.

Gross Income
in this Period.

Gross Receipt and Steward's last Balance.

Gross Receipt
in this Period.

	£.	s.	d.
Brought forward -	226	5	1
NORBURY Great Tythes. ANDREW JENKINS, Tenant.			
Fixed Rent —	30	0	0
MUSGRAVE-HILL. JOHN JONES, Bailiff to HENRY SEYMOUR Esq			
Sold out of original Stock, resting on the Farm at the Commence- ment of this Period, as per Inven- tory, to the Amount of £. s. d.	170	0	0
Left unsold original Stock at the End of this Period, then esti- mated, per Inventory, at —	140	0	0
Total —	310	0	0
Deduct original Stock, as worth at the Com- mencement of this Period, —	210	0	0
Remains Increment of Value on this Stock during this Period, }	100	0	0
Sold out of Stock raised in this Period, per Inventory, to the A- mount of —	190	0	0
Left unsold thereof at the End of this Period, then estimated, per Inventory, at —	90	0	0
Total, being Value raised in this Period, }	280	0	0
Sold out of additional Stock brought into the Farm during this Period, per Inventory, to the Amount of £. s. d.	180	0	0
Left unsold additional Stock at the End of this Period, then estimated, per Inven- tory, at —	80	0	0
Money —	100	0	0
Total —	360	0	0
Deduct first Cost of ad- ditional Stock and Money, —	270	0	0
Remains Increment of Value on this Stock during this Period, }	90	0	0
Total Income from Increment of original and additional Stock, and from Stock raised in this Period, —	470	0	0

DUES to the LORD of the
MANOR.

EDWARD PENMAN, Steward.

Casual Produce — 36 19 0

Total Gross Income 2802 0 0

STEWARD DEBTOR.

Brought forward — 2236 19 6

NORBURY GREAT TYTHES.

	£.	s.	d.
Arrear of fixed Rent from Michaelmas 1757 to Lady-Day 1758, being one Half Year, due from Andrew Jenkins at the Commencement of this Period, —	15	0	0
1758 Received of Andrew Jenkins Half a Year's Rent, due at May 1 Lady-Day 1758, —	15	0	0
1759 Received of Andrew Jenkins Half a Year's Rent, due at Jan. 1 Michaelmas 1758, —	15	0	0

MUSGRAVE-HILL.

	£.	s.	d.
Arrear being original Stock left on the Farm at the Com- mencement of this Period, then estimated per Inven- tory, at —	210	0	0
Allotted to John Jones by Order of Henry Seymour Esq during this Period, for the Purchase of additional Stock for the Farm, —	170	0	0
Allotted to John Jones by Order of Henry Seymour Esq at the End of this Period, for the Purchase of additional Stock for the Farm in the next Period, —	100	0	0
1759 Then and before received from Part of the original Stock March 25 belonging to the Farm at the Commencement of this Period, sold, as per Inventory, for —	170	0	0
Ditto 25 Then, and before received from Part of the Stock raised on the Farm during this Period, sold, as per Inventory, for —	190	0	0
Ditto 25 Then, and before received from Part of the additional Stock brought into the Farm during this Period, sold, as per Inventory, for —	180	0	0
Total gross Receipt from Sale of original, and additional Stock, and of Stock raised in this Period, —	540	0	0

DUES to the LORD of the MANOR.

	£.	s.	d.
1758 Received of John Jenkins at a Court-Baron held this Day, July 1 a Composition for a Harriot instead of his best Beast, or Piece of Goods, due to the Lord of the Manor at the Death of Abraham Jenkins his Father, —	10	0	0
Ditto 1 Received of John Jenkins at a Court-Baron held this Day, as a Fine for being admitted to his Father's Estate, —	23	0	0
Ditto 1 Received of Samuel Edwards at a Court-Baron held this Day, for a strayed Gelding due to the Lord of the Ma- nor, he the said Samuel Edwards being to pay all Ex- pences due for keeping the Gelding for a Year and a Day, and for Cryers at the several Market-Towns, —	3	19	0

Total Gross Receipt — — 2843 18 6

Balance of last Account due to Henry Seymour Esq — — 100 0 0

Total CHARGE upon the Steward — — — 2943 18 6

PER CONTRA, CREDITOR.

Brought forward —

L.	S.
364	5

NORBURY GREAT TYTHES.

No DISBURSMENTS.

MUSGRAVE-HILL.

1758	May 1	Paid Andrew Bland for Half a Year's Land-Tax, due at Lady-Day 1758, as per Receipt,	5	00
	Ditto 10	Then, and before paid to John Jones for the Purchase of additional Stock for the Farm, as per Receipt,	170	00
	Nov. 1	Paid Andrew Bland for Half a Year's Land-Tax, due at Michaelmas 1758, as per Receipt,	5	00
1759	March 25	Then, and before repaid to John Jones, being disbursed by him for Repairs of the Buildings, as per Glasier's, Carpenter's, and Mafon's Receipts,	15	00
	Ditto 25	Then, and before repaid to John Jones, being disbursed by him for Smith's, Wheelwright's, Collar-maker's, and Farrier's Bills, as per Receipts,	49	00
	Ditto 25	Then, and before paid to John Jones for his own and Workmen's Wages during this Period, as per Receipt,	59	00
	Ditto 25	Then paid to John Jones for the Purchase of additional Stock for the Farm in the next Period,	100	00

403	0	0
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DUES to the LORD of the MANOR.

1758 July 1	Paid Expences at holding a Court-Baron,	—	—	—	—	—	—	Total Disbursements	£.
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PAYMENTS to the LANDLORD.

1758	May	1	Paid one Draught of Henry Seymour Esq on Edward Penman, dated April 20, 1758, to Edward Seymour Esq	100	0	0
	July	3	Remitted to Henry Seymour Esq one Bill of this Date, payable to him only, drawn by Thomas Hall and Comp. on John Sampson, at the Anchor in Cheapside, London, at ten Days after Date,	250	0	0
	Ditto	3	Paid to Thomas Hall and Comp. for Remittance of the said Money, at $\frac{1}{2}$ or $\frac{3}{4}$ per Cent.	0	18	9
	Oct.	20	Paid one Draught of Henry Seymour Esq on Edward Penman, to Mr. Samuel Baynton, dated Oct. 10, 1758,	400	0	0
1759	Feb.	17	Paid one Draught of Henry Seymour Esq on Edward Penman, dated Jan. 18, 1759, to Edward Harnage,	200	0	0
	March	9	Paid one Draught of Henry Seymour Esq on Edward Penman, to Joshua Edwards Esq. dated Feb. 28, 1759,	300	0	0
	Ditto	12	Remitted to Henry Seymour Esq one Draught of this Date, by Samuel Johnston, on Child and Comp. at London, payable to Edward Jennings or Order, ten Days after Date, endorsed by the said Jennings,	500	0	0
	Ditto	25	Remitted to Henry Seymour Esq one Draught of this Date, by Henry Collings on Hoare and Comp. at London, payable to Edward Ellis or Bearer,	400	0	9
	Ditto	25	Paid to Henry Seymour Esq one Year's Rent of Westerton-Hall, due this Day.—The Steward being here to take Credit for this Sum, with the Receipt of which he has charged himself on the other Side,	20	0	0

2170	18	9
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Total Disbursements and Payments to the Landlord, — — —

2940	4	3
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Balance of present Account due to Henry Seymour Esq carried to his Credit in the next Account, -

3143

F

Total DISCHARGE of the Steward, — — £.

2943 18 6

E X P L A N A T I O N

O F T H E

E N T R Y B O O K.

THE Account of a *landed Estate*, under the Form of an ENTRY BOOK here offered, may commence at any Part of the Year, and continue for any Length of Time.—In this Account the Point of Commencement is placed at *Lady-Day*, because Tenants most usually enter upon Farms at that Season of the Year ; And Gentlemen of the greatest landed Estates, who are called by parliamentary or other Business to London in the Winter, generally return between *Lady-Day* and *Midsummer* to the Country ; So that the *Quarter-Day* next *preceding* their Return, seems to be that Point to which their landed Accounts may most conveniently be brought down, and consequently the Point from whence every such new Account should commence.—But if any Gentleman hath a regular Call to his Estate at another Season of the Year, the *Quarter-Day* next *preceding* such Season, will be the proper Point for the Termination, and consequently for the Commencement of his landed Account.

The Phrase *during this Period*, which frequently occurs in this ENTRY BOOK, signifies the *Extent* of the Account, which runs from *Lady-Day* 1758 exclusive, to *Lady-Day* 1759 inclusive, as is specified at length in the Title ; And, in general, the *Extent* of every landed Account ought not to exceed the Limits of *one Year*.—For Estates at *Rack-Rent*, that is, held at the full yearly Value without Fine, are frequently set for no longer Term.—Alterations of the Tenants in such Estates are therefore liable to happen at the Expiration of every Year ; As they are also in other Estates, though not so often, by Deaths, Terminations of Leases, and other Accidents ; Which Circumstances ought, at least, once in every Year to be carefully examined by the LANDLORD.—If it happens, however, that a landed Gentleman is prevented by Business, or other Causes, from annually visiting his Estate, he may appoint his Steward to attend upon him on a Day fixed in every Year, and sacredly reserve such Day for examining his landed Accounts ; And in all Cases, whether such Examination be made by the Landlord, or not, it behoves him to determine upon a regular *annual Period*, and to order his STEWARDS constantly to complete, and deliver up their Accounts at the End of that Period ; Otherwise he will give too great Temptation to Carelessness and Misconduct in his Stewards and Tenants ; And, instead of avoiding Fatigue and Embarrassment, will render his Estate a dark troubled Scene in his own Mind, from such Neglect.

The two first Columns of the ENTRY BOOK exhibit a *Rental* of the Estate, that is, a *List* of all the *Branches*, with the respective *Tenants* or *Agents*, and the *gross Income* of each Branch, during this Period.—This *Rental* being the Foundation of the whole Account, and the Rule by which the Sums received from the several Tenants and Agents are to be measured, is therefore first delivered for the previous Inspection of the LANDLORD, before he enters upon any of the Articles of Receipt and Payment.

The *Branches* comprehended in this *Rental* are of two Sorts, such as yield a *fixed Rent*, as Farms and Tenements ; And such as afford an uncertain or *casual Produce*, as Woods, Tythes, and Coal-Works ; In the Branches of entire *fixed Rent*, their *gross Income* is readily stated, as it exactly coincides with their *gross Rent* in the same Period. But in Branches of *casual Produce*, where Part of such Produce remains *unsold* at the End of the Period, their *gross Income* can only be assigned by a fair *Valuation* ;—Accordingly, in such Cases,

Cases, the *whole Produce* of the Branch, in this Period, is here stated ; And the Price of the Part thereof which hath been *sold*, being added to the Price of the Part thereof remaining *unsold* at the *End* of the Period, upon a fair Valuation thereof then made by the STEWARD, or AGENT, their *joint Sum* is here delivered as the total *gross Income*.—By which Method, the Branches both of *fixed Rent* and *casual Produce*, which would otherwise fall into separate Classes, are here ascertained in the same uniform Manner.

The CHARGE upon the STEWARD is next stated : This consists of the *Sums received* by him from the several Branches during this Period, and of the *Balance*, if any, due from him, at the Settlement of the last Account.

The *Sums received* are inserted in the following Manner ;—Opposite to the several Branches in the *Rental*, the same Branches are again entered in the adjoining Column ; Under each of which the *Arrears* of Rent, or of Stock due from the Tenants, or Agents of such Branch at the End of the last Period, and any *additional Stock* introduced during this Period, are *first* inserted ; In order that the just *Sequence* of the several Receipts in this Period may be clearly discerned.—After these *Arrears*, the *Sums received* by the Steward, either for such *Arrears*, or for current *Rent* or *Produce* from the Tenants or Agents of such Branch during this Period, with the Circumstances of Times and Occasions on which received, are distinctly entered, without Contraction ; and the Amount of such Sums is charged to the Steward in an exterior pecuniary Column.

The *Balance* due from the STEWARD to the LANDLORD at the Settlement of the last Account, is afterwards stated, and completes the Charge.—This, for Brevity, is here called the STEWARD's *last Balance* ; And, in the same Manner, the *Balance* due from the STEWARD at the Closing of the *present* Account, is called the STEWARD's *present Balance*.

The DISCHARGE consists of the *Disbursements*, *Payments* to the LANDLORD, and STEWARD's *present Balance*.

The *Disbursements* from each Branch, are entered opposite to the *Receipts* from it, with such Branch in the same Manner prefixed to the Entries ; In which the Circumstances of Times, Persons, and Occasions, relative to each *Disbursement*, are minutely inserted, for full Information to the LANDLORD.

The *Payments* or *Remittances* to the LANDLORD, are entered after the *Disbursements*, without Contraction ; And lastly, the STEWARD's *present Balance* is inserted, which completes the *Discharge* ;—This *Balance* being carried to the LANDLORD's *Credit* in the next Account, is therefore justly annexed in this to the *Payments* ; Whereby the Convenience is also derived of closing the present Account, which would otherwise lie open, till this Balance was discharged.

It is to be remarked, in the entering of every *Receipt* or *Payment*, that the *Time* to which such *Receipt* or *Payment* was due, is inserted in *Figures*.—Thus, instead of entering a Sum received, as due to *Lady Day* last, or to *Michaelmas* last, it is inserted as due to *Lady-Day 1758*, or to *Michaelmas 1758* ; The *Precision* of the *Figures*, saving the Trouble of recurring to the Date of the Receipt, or Disbursement, and keeping more distinctly in view the Time limited.

The *gross Receipts* in this ENTRY BOOK being inserted together on one Side, and the *Disbursements* on the other, the Amounts of both appear in their full just Extent ;—Whereas, in the STEWARD's ACCOUNT before delivered, several *Disbursements* are entered on the CHARGE Side, under the *Receipts*, and there deducted from such Receipts ; Whereby the *Receipts* and *Disbursements* are both *diminished*, as hath been already remarked, beneath their *real Amounts* ; From whence the Totals on both Sides in that Account must necessarily be less, than in this ENTRY BOOK ; Though the STEWARD's *present Balance* is not altered thereby, but results the same in both Accounts.

The Articles of CHARGE and DISCHARGE of the STEWARD having thus been explained, the *Equilibrium* between them is constructed upon the following Proposition, which, though it may appear evident, it is proper strictly to demonstrate,

P R O P O -

PROPOSITION.

The *gross Receipt* added to the STEWARD's *last Balance* equates the *Disbursements, Payments* to the LANDLORD, and STEWARD's *present Balance*.

DEMONSTRATION.

Take an empty Chest, and let the *gross Receipt* from any Estate, together with the STEWARD's *last Balance*, be put into it; and intrusted by the LANDLORD to the STEWARD's Custody;—Then, if the Whole taken out be the *Disbursements, and Payments* to the LANDLORD, the Remainder will be the *present Balance* due to him from the STEWARD.—But what is taken from any whole Sum, together with what is left remaining, constitutes such whole Sum; Therefore the *gross Receipt* added to the STEWARD's *last Balance* equates the *Disbursements, Payments* to the LANDLORD and STEWARD's *present Balance*. Q. E. D.

Alterations of Tenants being liable to happen in the Course of the Period, the Method of stating such, is illustrated by an Example in the GRANGE FARM, where THOMAS WATERS being the Tenant for his own Life at the Commencement of this Period, is supposed to have died during the Course of the *first Quarter*. and the Widow WATERS becomes the Tenant for the remaining *three Quarters* of this Period.

Alterations of Rent are also liable to happen within the Period;—An Instance of which appears in the foregoing Example on the GRANGE FARM, wherein the Widow WATERS having succeeded to her Husband, as Tenant on this Farm, is made subject to an additional Rent; Paying for the three last Quarters of this Year, for which she is Tenant, 79*l.* 10*s.* being after the Rate of 102*l.* per Annum, instead of the Rate of 92*l.* per Annum, paid by her Husband.

There appears also to have been an Instance of the same Sort on the DEANERY FARM, during the preceding Period; Where the Rent paid by Mr. EDWARD EVANS for Half a Year of that Period, is only after the Rate of 90*l.* per Annum; Whereas the Rent paid by Mr. JOHN SAUNDERS, his Successor, for the last Quarter of that Period, as well as for the whole present Period, is after the Rate of 100*l.* per Annum.

Farms, which are *unset*, and managed by a STEWARD for the Benefit of the LANDLORD, or which are *beld* by the Landlord himself, become Branches of *casual Produce*, and are here entered accordingly.—An Instance of which is given on MUSGRAVE-HILL FARM; Wherein is to be observed, that the *original Stock* at the Commencement of the Period, the *Stock raised* on the Farm therein, and also the *additional Stock* introduced by the Steward during the Period, are all separately stated in *distinct Classes*.—And the Increment of such *original and additional Stocks*, together with the *Value* of the *Stock raised* on the Farm during this Period, are delivered as its *gross Income*;—But the *general Amounts* of these Stocks can only be inserted here; The numerous *Particulars* being supposed to be delivered at large in proper separate Accounts;—And under the *same Classes* the *general Account* of a *Tobacco or Sugar Plantation*, or of any other *commercial Concern*, may be adjusted with Brevity and Clearness.

Insolvency of Tenants will sometimes happen, and *Abatement of Rent* be necessary to be made upon some Occasions, to *distressed Tenants*.—These will most conveniently be adverted to by the LANDLORD, at the Closing of the ENTRY BOOK and ABSTRACT of any Period; At which Time the *Arrears* on the several Branches of his Estate having all passed in Review before him, it will be proper that he mark, at the Foot of each Branch, any *Insolvency* and *Abatement* which he sees fit to admit; Upon which Authority they ought to be entered accordingly by the STEWARD in the next ENTRY BOOK and ABSTRACT;—Instances of an *Insolvency* and *Abatement* so marked, are given in the present *Entry Book*, on the HOPE and PRIORY FARMS, in pursuance of the LANDLORD's Directions.

On

But on this Occasion it is to be observed, that an *Abatement* of Rent is only proper to be made to a Tenant, upon any unforeseen Loss befalling him, or general Failure of his Stock or Produce; Which Events, being real *Deductions* from the Profits of the Estate, whatever *Abatement* shall be made in consequence thereof, is justly to be entered amongst the *Disbursements*, as is done in the Instance here given on the PRIORY FARM.—But such general *Blights*, or *Failures*, rarely happen;—And no *Abatement* of Rent ought ever to be granted by a LANDLORD for satisfying his own *Debts*, or for *Damages*, or *Rewards* due to his Tenants; In which Cases the LANDLORD ought always to make full Satisfaction out of his own Pocket, and not to depreciate, by improper *Deductions*, the *net Income* of his Estate.

Distinct Tenants and *Agents* are appointed in the *Rental* of this Estate to the Branches of *casual Produce*, as well as to those of *fixed Rent*, except in trifling Articles of casual Produce, accidentally arising in any Farm: As the Sale of *two or three Trees*, of which an Instance is given on the LEE FARM, where the Sale is made with the Consent of the *Steward*, but the Tenant on the Land is stated as accountable for it; Whereby such Sale cannot be suppressed, as it might otherwise be by a fraudulent STEWARD;—And it is to be observed, that all considerable Branches of *casual Produce* arising upon any Estate, as well such as are kept under the Inspection of the LANDLORD himself, and carried on at his own Expence, as any others, ought to be allotted to the Management of *distinct Agents*; Whereby the Accounts of such Branches, which might otherwise be liable to be omitted, will necessarily be brought forward in a regular Manner, and be duly included, as they ought annually to be, in the general Account of the Estate.

LANDLORDS, whilst they intrust the Management of their Estates to STEWARDS, will sometimes take up Money from their Tenants; And artful Tenants are always ready, in this Manner, to insinuate themselves into the Favour of their LANDLORDS, who will not be excluded from receiving their own Money, as they see proper, upon particular Occasions;—In such Cases it is only recommended to LANDLORDS, that they give no more than a *general Note of Hand* for the Money they receive, in the following Terms, or such as are similar, *viz.*

Received of A. B. the Sum of ——— on Account of Rent,

H. S.

Whereby no Discharge of Rent for any *limited Term* being given, the Adjustment of the *Arrears*, current *Rents*, and *Disbursements*, will still remain under the Management of the STEWARD, who may proceed in settling the Accounts with the Tenants, and give his own Receipt for their Rents, in the same Manner as if they had paid nothing to the *Landlord*; The STEWARD only accepting from the Tenants such *Notes as Cash*, and, on the other Hand, charging them amongst the *Payments* to the LANDLORD;—Whereby the Accounts of the Estate may be regularly completed, and carried on by the STEWARD, and his Authority preserved unembarrassed by such occasional Sums received by the LANDLORD.

The Amount of the *gross Receipt* and also of the *Disbursements* from each Branch, being separately aggregated at the Foot thereof in the *Charge and Discharge*, are therefore readily selected;—And if the *Disbursements* for any Branch, during this Period, be deducted from its *gross Receipt*, the Remainder will be its *net Receipt*;—And if from 2843*l.* 18*s.* 6*d.* the total *gross Receipt*, (exclusive of the STEWARD's *last Balance*) the total *Disbursements*, amounting to 769*l.* 5*s.* 6*d.* be deducted, the Remainder will be 2074*l.* 13*s.* the total *net Receipt* from all the Branches during this Period.

It will probably be observed, that some Particulars concerning this Estate, especially in respect to outstanding *Arrears* of Rent and *Stock*, are inserted in this ENTRY BOOK, which are not delivered in the preceding STEWARD's Account.—This is done, where any Omissions in such Account appear requisite to be supplied;—It being constantly to be supposed in this Work, that all the Circumstances of the Estate, besides what are delivered by the Steward in his Account, are ready to be laid open by him upon Demand; And therefore that any additional Articles, which are deemed necessary for complete Information to the LANDLORD are here inserted.

It frequently happens, as in the present Instance of *Westerton-Hall*, that the *Mansion-House* is kept in the LANDLORD's own Hands, and consequently no Rent for it is actually received by the STEWARD.—However, as it is a Part of the Estate, it ought to appear amongst the rest of the Branches, and is therefore inserted in the ENTRY-BOOK, as occupied by HENRY SEYMOUR Esq at the Rent it is worth at a fair Valuation; Which Rent being actually possessed, and received in Effect by him, he is Debtor for it to the *General Account* of the Estate.—The STEWARD is, therefore, here supposed to receive from him this Rent on Behalf of the *General Account*, and afterwards to pay it again to him as LANDLORD;—Which fictitious Receipt, and Payment, balance each other, and at the same Time this Branch of the Estate is properly stated in its just Extent.

Gentlemen, who shall chuse that their *landed Accounts* be kept in this Method, have only to give the following plain Instructions to their STEWARDS.—1st. That a blank Book be prepared with the same Columns, as are in this ENTRY BOOK; That the *Title* of the Account to be contained therein be then duly prefixed, similarly to the Title of the present ENTRY BOOK, specifying its Extent from the Day of Commencement to the Day of Closure;—And, That the general *Titles* also be placed at the Heads of the several *Columns*, as they are in this ENTRY BOOK.—2dly. That in such Columns, under these Titles, the proper Articles be inserted; That is, in the two first Columns the *Rental* of the Estate, comprehending a List of the several Branches, with their Tenants or Agents, and their respective *gross Incomes*, during this Period;—And next to these on the *Charge* Side, under each Branch, the *Arrears* which are due thereon, and the Persons from whom, at the Commencement of the present Period, together also with the *additional Stock*, if any, as on MUSGRAVE-HILL, advanced during such Period.—After these the *Receipts* from each Branch, with the Times when, and the Persons from whom received, during the Period given.—And at the Foot of the Charge that the STEWARD's *last Balance* be added.—3dly. That on the *Discharge* Side be inserted, under each Branch, opposite to the *Receipts* from it, the *Disbursements*, including the *additional Stock*, if any, advanced for such Branch, with the particular Circumstances of Times and Persons, when and to whom disbursed or advanced; After which that the *Payments* to the *Landlord* be entered at length, in the same Manner; And at the Foot thereof that the STEWARD's *present Balance* be annexed, which completes the Discharge.—This *gross Rental*, and other recited Articles of *Charge* and *Discharge*, no Steward can pretend to be ignorant of, being the Points which lie under his own Management; And therefore such as he must, or at least ought to be, capable of delivering, with the greatest Facility, in this or any other Order, or Arrangement prescribed.—Nor would STEWARDS, if they rightly judged, be averse to a frequent Adjustment of their Accounts in a clear Method; Whence alone the Confidence and Satisfaction of the LANDLORD can be established, as well as their own Security and Comfort.

AN

ABSTRACT.

An ABSTRACT of the LANDED ACCOUNTS of the Estate of HENRY SEYMOUR Esq in the

Branches of the Estate, with the respective Tenants and Agents.	Gross Income in this Period.			Gross Receipt in this Period.			Persons from whom received.	OBSERVATIONS.
LEE FARM. JOHN THOMSON, Tenant.	£.	s.	d.	£.	s.	d.		
Fixed Rent £. 54 0 0	99	5	0	99	5	0	John Thomson.	
Casual Produce 45 5 0								
HOPE FARM. ADAM JAMES, Tenant.								
Fixed Rent —	67	2	0	100	13	0	Adam James.	
GRANGE FARM. Thomas Waters for the first Quarter, Widow Waters for the 3 last Quarters.	23	0	0	46	0	0	Thomas Waters,	}
Fixed Rent £. 99 10 0	76	10	0	51	0	0	Widow Waters.	
ASTON FARM. Widow SMITH, Tenant.								
Fixed Rent £. 60 0 0	102	0	0	97	0	0	Widow Smith.	
Casual Produce 42 0 0								
PRIORY FARM. Mr. JOHN WEST, Tenant.								
Fixed Rent —	200	10	0	200	10	0	Mr. John West.	
DEANERY FARM. Mr. JOHN SAUNDERS, Tenant.								
Fixed Rent —	100	0	0	45	0	0	Mr. Edward Evans,	}
				50	0	0	Mr. John Saunders.	
Lead Mine on Antry Moor. Mr. THO. JOHNSON and Co. Tenants.								
Casual Produce —	400	11	0	400	11	0	Mr. Tho. Johnson and Co.	
WESTERTON HALL. HENRY SEYMOUR Esq								
Fixed Rent —	20	0	0	20	0	0	Henry Seymour Esq	
LANDS belonging to WESTERTON HALL. JOHN BARNES, Tenant.								
Fixed Rent —	21	8	0	21	8	0	John Barnes.	
COAL WORKS on LEE HEATH. JOHN HUMPHRIES, Agent for Henry Seymour Esq								
Casual Produce —	770	0	0	717	10	0	John Humphries.	
LANGLEY WOODS. GABRIEL SNEAD, Agent for Henry Seymour Esq								
Casual Produce —	254	10	0	252	7	6	Gabriel Snead.	
ASTON'S MILL. DAVID JONES, Tenant.								
Fixed Rent, —	7	0	0	10	10	0	David Jones.	
WESTERTON Great Tythes. JOHN ABEL, Agent for Henry Seymour Esq								
Casual Produce —	123	5	0	125	5	0	John Abel.	
NORBURY Great Tythes. ANDREW JENKINS, Tenant.								
Fixed Rent —	30	0	0	30	0	0	Andrew Jenkins.	
MUSGRAVE HILL. JOHN JONES, Bailiff to Henry Seymour Esq								
Casual Produce —	470	0	0	540	0	0	John Jones.	
DUES to the Lord of the MANOR. EDWARD PENMAN, Steward.								
Casual Produce £.	36	19	0	36	19	0	Edward Penman.	
Total Gross Income — £.	2802	0	0	2843	18	6	Total Gross Receipt.	
Receipt exceeds Income —	41	18	6					
	2843	18	6					

Manor of WESTERTON, from Lady-Day 1758 exclusive, to Lady-Day 1759 inclusive.

CHARGE upon each Branch during this Period.				TOTAL, common to Charge and Discharge.				DISCHARGE of each Branch during this Period.				Arrears at the End of this Period.				Arrears on the several Branches at the End of this Period.																			
Arrears on the several Branches at the Commencement of this Period.				Arrears at the Commencement of this Period.				Gross Income in this Period.				Aids received by deficient Branches				Taxes charged to the Landlord.				Repairs and other Burthens.				Net Receipts from the productive Branches.				Arrears at the End of this Period.				Arrears on the several Branches at the End of this Period.			
LEE FARM.				£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	LEE FARM.	£.	s.	d.	LEE FARM.	£.	s.	d.
John Thomson,				54	0	0	99	5	0				153	5	0	2	14	0	5	0	0	91	11	0	54	0	0	John Thomson.				John Thomson.			
HOPE FARM.																												HOPE FARM.				HOPE FARM.			
John Thomas, Insolvent.				33	11	0						167	15	0	6	6	0					94	7	0	33	11	0	John Thomas, Insolvent.				John Thomas, Insolvent.			
Adam James,				67	2	0	67	2	0															33	11	0	Adam James.				Adam James.				
GRANGE FARM.																												GRANGE FARM.				GRANGE FARM.			
Thomas Waters,				23	0	0	99	10	0			122	10	0	4	0	0	3	0	0		90	0	0	25	10	0	Widow Waters.				Widow Waters.			
ASTON FARM.																												ASTON FARM.				ASTON FARM.			
Widow Smith,				45	0	0	102	0	0			147	0	0	4	10	0	6	19	0		85	11	0	50	0	0	Widow Smith.				Widow Smith.			
PRIORY FARM.																												PRIORY FARM.				PRIORY FARM.			
Mr. John West,				200	10	0	200	10	0			401	0	0				50	0	0		150	10	0	200	10	0	Mr. John West.				Mr. John West.			
DEANERY FARM																												DEANERY FARM				DEANERY FARM			
Mr. Edw ^d . Evans,				45	0	0						170	0	0								45	0	0	75	0	0	Mr. John Saunders.				Mr. John Saunders.			
Mr. J ^{no} . Saunders,				25	0	0	100	0	0												50	0	0												
LEAD MINE on ANTRY MOOR.																												LEAD MINE on ANTRY MOOR.				LEAD MINE on ANTRY MOOR.			
Mr. Tho. Johnson and Co.							400	11	0			400	11	0	7	0	0					393	11	0				Mr. Tho. Johnson and Co.				Mr. Tho. Johnson and Co.			
WESTERTON HALL																												WESTERTON HALL				WESTERTON HALL			
Henry Seymour Esq							20	0	0	55	7	6	75	7	6	8	18	0	66	9	6							Henry Seymour Esq				Henry Seymour Esq			
LANDS belonging to Westerton Hall.																												LANDS belonging to Westerton Hall.				LANDS belonging to Westerton Hall.			
John Barnes,							21	8	0			21	8	0							21	8	0				John Barnes.				John Barnes.				
COAL WORKS on LEE-HEATH.																												COAL WORKS on LEE HEATH.				COAL WORKS on LEE HEATH.			
John Humphries, Agent for Henry Seymour Esq				83	6	8	770	0	0			857	10	0	10	0	0	80	0	0		627	10	0	140	0	0	John Humphries. Agent for Henry Seymour Esq				John Humphries. Agent for Henry Seymour Esq			
Increase of commencing Arrears during this Period				4	3	4																													
LANGLEY WOODS.																												LANGLEY WOODS.				LANGLEY WOODS.			
Gabriel Snead, Agent for Henry Seymour Esq				5	12	6	254	10	0			260	2	6	7	0	0	63	0	0		182	7	6	7	0	0	Gabriel Snead. Agent for Henry Seymour Esq				Gabriel Snead. Agent for Henry Seymour Esq			
ASTON's MILL.																												ASTON's MILL.				ASTON's MILL.			
David Jones,				7	0	0	7	0	0	20	0	0	34	0	0			30	10	0				3	10	0	David Jones.				David Jones.				
WESTERTON GREAT TYTHES.																												WESTERTON GREAT TYTHES.				WESTERTON GREAT TYTHES.			
John Abel, Agent for Henry Seymour Esq				24	0	0	123	5	0			147	5	0	2	0	0	6	19	0		116	6	0	22	0	0	John Abel. Agent for Henry Seymour Esq				John Abel. Agent for Henry Seymour Esq			
NORBURY GREAT TYTHES.																												NORBURY GREAT TYTHES.				NORBURY GREAT TYTHES.			
Andrew Jenkins,				15	0	0	30	0	0			45	0	0								30	0	0	15	0	0	Andrew Jenkins.				Andrew Jenkins.			
MUSGRAVE HILL.																												MUSGRAVE HILL.				MUSGRAVE HILL.			
John Jones, Bailiff to H. Seymour Esq.																												John Jones. Bailiff to Henry Seymour Esq.				John Jones. Bailiff to Henry Seymour Esq.			
J. Jones — Arrear.				210	0	0	470	0	0			950	0	0	10	0	0	393	0	0		137	0	0	410	0	0								
J. Jones Additional Stock.				270	0	0																													
DUES to the Lord of the MANOR.																												DUES to the Lord of the MANOR.				DUES to the Lord of the MANOR.			
Edward Penman,							36	19	0			36	19	0			2	0	0		34	19	0				Edward Penman.				Edward Penman.				
Totals — £.				1112	5	0	2802	9	0	75	7	6	3989	13	0	62	8	0	706	17	6	2150	0	6	1070	7	0	Totals.				Totals.			
																											Decreased in the Arrears.				Decreased in the Arrears.				

N. B. If from 2150 l. 0 s. 6 d. the Amount of the net Receipts from the productive Branches, be deducted 75 l. 7 s. 6 d. the Aids granted to deficient Branches, the Remainder being 2074 l. 13 s. is the net Receipt resulting from all the Branches.

E X P L A N A T I O N

O F T H E

A B S T R A C T.

THE ABSTRACT exhibits a succinct State of all the Branches in the Period given. The Dates, and other contingent Circumstances of the Receipts and Payments, which are delivered at length in the ENTRY BOOK, are here omitted; And, instead thereof, a greater Variety of *pecuniary* Columns are inserted under proper Heads.—In the ENTRY BOOK likewise, the CHARGE and DISCHARGE are formed only upon the STEWARD, for the Sums by him received and paid during the Period given, including his last and present Balances, or Arrears; Wherein is to be observed, that these Sums received and paid by the Steward, may be a greater or lesser Share of the Produce of the Estate, according to the lesser or greater Remissness of the Tenants; And that the Steward's last and present Arrears, or Balances, are also not governed by such Produce, as they will generally be greater or lesser according to the Indulgence of the LANDLORD;—So that the CHARGE and DISCHARGE of the STEWARD in the ENTRY BOOK, though necessary to be well examined by the LANDLORD, are far from exhibiting a complete View of the Estate.—It is from hence that a further Account, called an ABSTRACT, is here constructed; Wherein all the Sums demandable from, and paid by, the several BRANCHES of the Estate, during this Period, including also the *Arrears* in the Hands of the respective Tenants, or Agents, at the *Commencement* and *End* of the said Period, are fully and distinctly stated.

This ABSTRACT, as well as the ENTRY BOOK, delivers in the Front a List of all the Branches of the Estate, and of the several Tenants or Agents, together with the GROSS INCOME from *fixed Rent*, and *casual Produce*, of each Branch respectively.—Opposite to which, in the next Column, is also arranged the GROSS RECEIPT from such Branch during this Period, together with the Persons from whom received; Whereby the *gross Income*, and *gross Receipt*, during the Period given, may be readily compared;—And the Punctuality, or Remissness in Payment of the several Tenants or Agents, be easily discerned by the LANDLORD.

The Column intitled *Observations*, is proposed to contain short Heads of the Duration and Conditions of the several Tenures, and of the Obligations on the LANDLORD and TENANTS respectively, as far as the small Space here allowed will permit.

The CHARGE and DISCHARGE wholly possess the right-hand Side of the ABSTRACT;—And here it is proper to be remarked, that a Difficulty occurs upon this Point in *landed Accounts*, arising from two Persons standing accountable to the LANDLORD; For the TENANT is first accountable for Arrears and Rents; From which he discharges himself, in part, by Payments to the STEWARD, who thereby becomes accountable in his place for these Payments; And at the same Time the TENANT continues answerable for the Arrears.

The

The STEWARD and TENANTS on landed Estates being thus severally responsible for different Articles, it seems owing to this Division that the Accounts of such Estates have been so imperfect: For Stewards, considering themselves to be no further accountable than for their own Receipts and Payments, have been only attentive to deliver a State of these to the Landlord; Who thereby sees no more than one Part of the Account of his Estate; The Arrears, in the Hands of the Tenants, being generally omitted to be duly stated; So that, though the CHARGE and DISCHARGE of the STEWARD are laid before him, the CHARGE and DISCHARGE of the TENANTS do not clearly appear; Although both together constitute the *whole Account* of the Estate, and both ought to be spread before the LANDLORD.

A CHARGE and DISCHARGE having, therefore, been already made in the ENTRY BOOK upon the STEWARD, are also requisite to be formed upon the several TENANTS; But as the stating of such Charge and Discharge of the Steward and Tenants respectively, in two separate Accounts, would exhibit two disjointed Views, it seemed desirable, that a Scheme should be fixed for uniting them together; So as to exhibit the Charge and Discharge upon both the Steward and Tenants in *one Account*, which should therefore comprehend not only the Receipts and Payments, but also the commencing and remaining Arrears upon every Branch of the Estate.

This it was perceived could be done, by forming the Charge and Discharge upon each BRANCH, which may be supposed to be *accountable* for its *Arrears* at the Commencement of the Period, and also for any *additional Stock* received within it, together with its *gross Income*, and the *Aid*, if any, received from other Branches.—And to *discharge* itself by *Disbursements*, *net Receipts* paid to the Steward; and by the *remaining Arrears* lodged with the Tenants;—Upon which Principle, the Charge and Discharge in this ABSTRACT are constructed.

On the *Charge* Side the *Arrearists*, which stand in the first Column, are the Persons from whom Arrears are due at the Commencement of this Period.

The *Arrears* in the second Column, being such as are due at the Commencement of the Period, which are frequently called, for Brevity, the *commencing Arrears*, are of two Sorts, that is, *Arrears of Rent*, and *Arrears of Stock*, accordingly as they belong to Branches of *fixed Income*, or of *casual Produce*:—In both Cases they are placed opposite to the Names of the several *Arrearists* from whom they are respectively due.—And any *additional Stock*, which, in the Course of the Period, may sometimes be received by a *productive* Branch, is also placed in the same Column with these *Arrears*, opposite to the Person accountable for it; *Such Stock* being as distinct from the *Income* in the Period, as these *Arrears*, and only different from them in the Time of its Introduction.—These *Arrears*, and *additional Stock*, are both readily taken from the ENTRY BOOK, wherein they are distinctly stated under each Branch, previous to the Receipts.

Upon the first forming an ABSTRACT of this Sort for a landed Estate, it will be requisite to have Recourse to an ENTRY BOOK, constructed upon the Model before given, for settling the *commencing Arrears*; But one ABSTRACT being fixed, the *remaining Arrears* therein, omitting the *Insolvencies* and *Decreases* hereafter explained, become the *commencing Arrears* in the next ABSTRACT, and are to be accordingly transferred into it, and so on, successively;—Whereby, after the first Abstract is formed, the *commencing Arrears* in all the succeeding ones are stated with the greatest Ease and Precision.

The *gross Incomes* in the Period, stated in the third Column, are demandable, not from the *Arrearists*, but from the several Tenants or Agents, of the respective Branches during this Period, whose Names are inserted in the Rental; Whereby it may happen from the Alteration of Tenants, that the *Arrears* may be due from one List, and the *Incomes* in the Period from a different List of Persons.

The *Aids* received in the fourth Column, are the Sums furnished, not for *additional Stock* to *productive* Branches, but for *necessary Supplies* to such as are *defective*.—Instances of which must always happen, when the *gross Receipts* from any Branches fall short of their *Disbursements*; In which Case the *Deficiencies* must be supplied from other

other Branches.—This *Deficiency* in any Branch, or the *Excess* of its Disbursements beyond its gross Receipt, during this Period, is the Amount of the *Aid* given to such Branch; Which is easily taken from the foregoing ENTRY BOOK; In which the *gross Receipts* and *Disbursements* from each Branch, standing separately aggregated at the Foot thereof, are readily compared.—An Instance of this Sort, in the present Abstract, appears in *Aston's Mill*, where the Repairs and other Disbursements exceed the gross Receipt during this Period, by 20 *l.* which Sum is consequently the Amount of the *Aid* received.—Another Instance arises in *Westerton Hall*, the Mansion-House, whereon the Disbursements for Taxes, and other Expences, amount to 55 *l.* 7 *s.* 6 *d.* beyond the Receipt from it, which Excess must therefore be supplied from other Branches.—This Article of Charge is continually liable to happen, both upon Branches of *fixed Rent*, and of *casual Produce*, by extraordinary Disbursements for new Buildings, or other Expences, beyond their gross Receipts; In which Case such *defective Branches* are justly accountable, not only for their *Arrears*, and *current Incomes*, but also for the *Aids* received from other Branches of the Estate during this Period.

On the Discharge Side, the *Taxes* are stated in the first Column; These, however, are such only as the *Landlord* is liable to, and are therefore Payments for his Use.—Accordingly the *Land-Tax* for all the Branches is here inserted, except for the *Priory Farm*, on which this Tax, by particular Agreement, is paid by the *Tenant*;—Besides which, the *Window-Tax*; and also the *parochial Assessments* upon *Westerton Hall*, and *Musgrave Hill*, resting in the Hands of the Landlord, are inserted in this Column.

The second Column, intitled the *Repairs*, &c. comprehends such Sums expended for these and other Burthens on the several Branches, as are to be allowed by the Landlord; These *Repairs*, together with the *Taxes* in the foregoing Column, constitute the *Disbursements*.

The *net Receipts* paid to the Steward, form the third Column of the Discharge.—But it is to be observed, that a seeming *Paradox* here occurs, which is, that the *Total* of the several *net Receipts* from all the Branches, is greater than the *net Receipt* upon the *Whole*; It is easy to perceive, that this could not be the Case, if the Branches were all *productive*, or barely *neutral*, that is, such as defrayed their own Expences; But several of the Branches being *defective*, these, by requiring *Aid* for their support, bring a Diminution upon the *productive* Branches;—And therefore, though the Amount of the *net Receipt* from each productive Branch is here justly exhibited, yet it is to be considered, that these Receipts are burthened with the *Aids* given to the defective Branches.—If, therefore, the Amount of these *Aids* given, or, in other Terms, of the *Deficiencies* supplied, be deducted from the Total of the *net Receipts*, the Remainder will be the *net Receipt* resulting from the whole Estate.

The *Arrears at the End of this Period*, or, in briefer Terms, the *remaining Arrears*, constitute the last Head of the Discharge;—These rest in the Hands of the respective *Arrearists*, inserted opposite thereto in the last Column; And being due from these *Arrearists* to the LANDLORD, and carried to his Credit in the next Account, are justly to be allowed here in Discharge of the several Branches.

These *remaining Arrears* are, in all Cases, easily obtained in the following Manner:

To the *commencing Arrears*, and *additional Stock* of each Branch, add its *gross Income*, including the *Aid* (if any) received, in the Period given, and their *Total* is the *whole Charge*, or Demand, upon that Branch; out of which Total, let the *gross Receipt* from such Branch, during this Period, be deducted, and there will be left its *remaining Arrear*, which is duly to be charged to the proper *Arrearists*.

Thus, the *Priory Farm* having been one Year in Arrear at the Commencement of this Period, the Amount of such commencing Arrear appears, by the ENTRY BOOK, to be 200 *l.* 10 *s.* To which, adding 200 *l.* 10 *s.* its gross Income in this Period, their Sum, which is 401 *l.* constitutes (as no Aid was received by this Branch) its *total Charge*.—From which, deducting 200 *l.* 10 *s.* the gross Receipt from this Farm during this Period, there will be left 200 *l.* 10 *s.*

being its *remaining Arrear* ; Which Sum is to be charged to Mr. *John West*, as the *Arrearist*, he having been the Tenant on this Farm, during the Time in which the commencing Arrear was incurred.

The several Articles of the CHARGE and DISCHARGE having thus been explained, however self-evident the *Equilibrium* between them may appear to be, it may be proper to establish it by strict *Demonstration*, and also to state at the same time some general Propositions in landed Accounts.

PROPOSITION I.

The total Charge always equates the total Discharge.

DEMONSTRATION.

The Charge consists of all the Sums which are to be accounted for ; And the Discharge consists of all the Sums which are brought to Account.—If any Sums are *omitted* on either side, the Charge and Discharge are only *partial*, and will be liable not to balance each other.—But if *all* the Sums to be accounted for are brought to Account, it follows, that the *same Amount* will stand on both Sides, and therefore the *total* Charge and Discharge must always be equal. Q. E. D.

PROPOSITION II.

The gross Receipt equates the Disbursements and net Receipt.

DEMONSTRATION.

Put into an empty Chest the gross Receipt from any Estate ; Then, if the Amount of all the Disbursements, and no more, be taken out, the Remainder will be the net Receipt.—But in all Cases, what is taken from any Sum, and what is left remaining, are together equal to that Sum ; Therefore the gross Receipt equates the Disbursements and net Receipt. Q. E. D.

N. B. The Gross Produce,	} may be proved in the same Manner to be equal to the	Disburse- ments and	{ Net Produce. Net Income. Net Rent.
Gross Income,			
and Gross Rent,			

PROPOSITION III.

The net Receipt equates the Payments to the Landlord, and the Steward's Balance.

DEMONSTRATION.

Put the net Receipt, from any Estate to be accounted for by the Steward, into an empty Chest ; Then if all, which shall be taken out, be paid to the Landlord, the Remainder will be the Steward's Balance.—But in all Cases, what is taken from any Sum, and what is left remaining, constitute that whole Sum ;—Therefore the net Receipt equates the Payments to the Landlord, and the Steward's Balance. Q. E. D.

N. B. It is supposed in this Proposition, that no *former Balance* of any Account remains in the Hands of the Steward ; And that the *Payments* to the Landlord are *less* than the *net Receipt* ;—For if these Payments should *exceed* the net Receipt, such *Excess* would then become a *Balance* due from the Landlord to the Steward.

PROPOSITION IV.

The Steward's last Balance, and the net Receipt from any present Account, equate the Payments to the Landlord, and the Steward's present Balance.

I

DEMON-

DEMONSTRATION.

Put into an empty Chest the Steward's Balance of last Account, or his last Balance, together with the net Receipt which hath since been received by him from any Estate; Then, if all which shall be taken from this joint Sum be paid to the Landlord, the Remainder will be the Steward's present Balance;—But what is paid out of any Sum, together with what is left remaining, constitute that whole Sum;—Therefore, the Steward's last Balance, together with the net Receipt from any present Account, equate the Payments to the Landlord, and the Steward's present Balance. Q. E. D.

PROPOSITION V.

The commencing Arrears, and gross Income, of any Branch, where no additional Stock, or Aid is received, equate the gross Receipt, together with the Arrears remaining.

DEMONSTRATION.

The commencing Arrears and gross Income in the Period, constitute, in this Case, the total Sum to be accounted for, by such Branch;—Of this Sum, the gross Receipt is the whole Share paid, and the remaining Arrears are the whole Share unpaid; But every Sum is equal to the Share thereof paid, together with the Share thereof left unpaid;—Therefore the commencing Arrears, and gross Income of any Branch, where no additional Stock or Aid is received, equate the gross Receipt, together with the Arrears remaining. Q. E. D.

PROPOSITION VI.

The commencing Arrears, and additional Stock, together with the gross Income, and Aid received, in all cases, equate the Taxes, Repairs, net Receipt, and Arrears remaining.

DEMONSTRATION.

The commencing Arrears, additional Stock, and gross Income in the Period, together with the Aid received, constitute the whole Sum liable to be demanded from any Branch; Which Sum is always equal to the Part thereof received, together with the Part left unreceived; But the Part thereof received is the gross Receipt; And the Part thereof unreceived is the Arrears remaining.—It is further demonstrated in Prop. II. that the gross Receipt equates the Disbursements and net Receipt;—That is, equates the Taxes, Repairs, and net Receipt;—Therefore, substituting these three Articles instead of the gross Receipt, we have the commencing Arrears, and additional Stock, together with the gross Income, and Aid received, equate the Taxes, Repairs, net Receipt, and remaining Arrears. Q. E. D.

The foregoing Proposition constitutes the CHARGE and DISCHARGE upon every Branch in this Abstract;—If *additional Stock*, or *Aid*, be received by any Branch, it is here comprehended in the *Charge* thereon;—If *neither* be received, the *Charge* then consists of the *commencing Arrears* and *gross Income*;—And in the same Manner, if there be no *net Receipt*, the *Discharge* will be formed of the *Disbursements* and *remaining Arrears*; So that on every Branch, the total Charge, be it greater or lesser, is here brought to Account, and exactly balanced, as it must always be, by the Discharge.

It may perhaps, on the first View of this Abstract, be imagined, that it would be convenient to avoid the Column of *Aids received*;—But this Column, besides its constituting a Part of the Charge, and therefore necessary to be stated, distinctly points out every *defective* Branch, and also the exact Amount of its *Defect*, in the Period given; Which is an Information of great Utility to the Landlord.

The *Total* being *common* to both the CHARGE and DISCHARGE, which exactly equate each other, is here fixed in the Middle, as referring to either Side; Which Method of placing it seems to have Propriety, and to carry Convenience with it, in saving the double Insertion of this Column.

Insolvencies, upon being admitted to be such by the Landlord, become *relinquished Arrears*, and are to be marked accordingly, both in the commencing and remaining Arrears; Upon which Authority they are to be equally expunged in the Charge and Discharge of the next Abstract.—It is also to be observed, that such *Insolvencies*, of which an Instance is here given on the HOPE FARM, being thus recorded, are easily to be recurred to, if, by any unexpected Accidents, their Payment may be hereafter obtained.

The CHARGE and DISCHARGE upon each Branch in this ABSTRACT, instead of being liable to Error from the Multiplicity of Columns therein, are strictly secured, under this Form, from Mistakes; In the ENTRY BOOK, which contains only the Charge and Discharge of the STEWARD for what he therein inserts to have been received and paid by himself, the Rent due from any Tenant for a Year, or Half a Year, may be easily suppressed, and yet the Debtor and Creditor Sides exactly balance each other.—Thus the second Receipt from John Thomson, on the *Lee Farm*, for Half a Year's Rent, due at Lady-Day 1758, might be inserted in the ENTRY BOOK, as due at Michaelmas 1758, and the succeeding Receipts for Rent might continue to proceed from this last Date; In which Case, it is evident that Half a Year's Rent upon this Farm, would be suppressed; And yet the Articles of Charge and Discharge in the ENTRY BOOK equating each other, and the Steward's Balance being assigned correspondent thereto, the Error would not from thence be liable to Detection; Whereas, in the ABSTRACT, this Half Year's Rent, not appearing in the *gross Receipt*, would necessarily be included in the *remaining Arrears*, in order to support the *Equilibrium*; Whereby, the Magnitude of such remaining Arrears being liable to be taken Notice of, a Review of the ENTRY BOOK would naturally be recurred to, from whence the Error would easily be discovered.—Nor can any erroneous Article, either in Respect to the *Sum*, or the *Term of Payment*, pass in the ABSTRACT without Detection; As the least Variation from the precise Truth in the *Sum*, would destroy the Balance between the Charge and Discharge, and in the *Term of Payment*, would glare in the Arrears.

It may be observed, that the *Difference* between the gross Receipt and gross Income, on the left Side of this Abstract, is 41 *l.* 18 *s.* 6 *d.*; Conformably whereto the *same Sum*, on the right Side, is the *Difference* between the commencing Arrears (including the additional Stock) and the remaining Arrears; And that these Differences must always be equal, will appear by the following Demonstration.

PROPOSITION VII.

The Difference between the gross Receipt and gross Income, always equates the Difference between the commencing Arrears (including the additional Stock) and the remaining Arrears.

DEMONSTRATION.

It appears by Prop. V. that the commencing Arrears, and gross Income, equate the gross Receipt and remaining Arrears; It is also evident, that all additional Stock is equal to the gross Receipt therefrom, together with the Arrear remaining. Let then the additional Stock in the Period given, be added to the commencing Arrears and gross Income, on one Side; And the gross Receipt, and remaining Arrear from such Stock, be added to the gross Receipt, and remaining Arrear, before subsisting, on the other Side;—In which Case the Equality being still preserved, we shall have the commencing Arrears, additional Stock, and gross Income, equate the augmented gross Receipt and remaining Arrears; And by Transposition, the commencing Arrears and additional Stock, after Deduction of the remaining Arrears, equate the gross Receipt, after Deduction of the gross Income; And, *vice versa*,—That is, the *Difference* between the gross Receipt and gross Income equates the *Difference* between the commencing Arrears (including the additional Stock) and the remaining Arrears. Q. E. D.

The constant *Equality* thus demonstrated to subsist between the Differences before-mentioned, in an ABSTRACT duly adjusted, happily affords a new cheque upon all the Articles on each Side, and confirms their Rectitude.

Increase

Increase or Decrease of commencing Arrears, is liable to happen in Branches of *casual Produce*;—For it is to be observed, that in Branches of *fixed Rent*, their commencing Arrears, as well as their Incomes in the Period, are of *fixed Value*, and not subject to any Fluctuation in their Amount.—And in Branches of *casual Produce* also, where their commencing Arrears, consist of Money, Notes, Book-Debts, or Contracts for *limited Sums*, such Arrears are also *fixed* in their Amount; But where any of the commencing Arrears of such Branches consist of Stock in Hand, as Coals, Wood, Corn, or other Commodities, such Arrears can only be inserted at their just *estimated Price*, at the End of the last Period; Whereby they are stated at *precise* Amounts, in the same uniform Manner with the Arrears arising from *fixed* Branches.—However, a Difficulty here will frequently occur; Which is, that the Prices of such commencing Arrears are liable to *vary* during the Period; So that at the End thereof, what is *sold* out of such Arrears, and what remains *unsold*, may be of *greater or lesser Value*, than they were estimated to be at the Commencement of the Period; In which Case such *Increase or Decrease* of Value is to be added to the commencing or remaining Arrears, in order to support the Equilibrium between the Charge and Discharge.

As to such commencing Arrears of Stock, as shall not be sold in the Course of the Period, they are to be joined, without Distinction, to the other Stock of the same Kind, at the End of such Period; And will there unitedly constitute, according to their just estimated Price at such Time, the remaining Arrears.

Under this Method of *rectifying* the *Balance* on such commencing Arrears of fluctuating Price, it becomes easy to insert, in the same uniform Manner, Branches both of *fixed* and *casual Produce*, during any Period; Instead of requiring for this Purpose a *Diversity* of Columns, which hath been usually thought necessary for duly containing such different Branches;—And, at the same Time, by this Method, an useful View is continually given of the *progressive Variation* of the Prices on such fluctuating Articles.

The Method of keeping the Accounts of a landed Estate, according to the foregoing ENTRY BOOK, and ABSTRACT, is not confined to STEWARDS, but equally adapted to LANDLORDS, who shall themselves receive their Rents from their Tenants.—In which Case the STEWARD's *last Balance* would cease in the ENTRY BOOK; And the *Payments* to the LANDLORD, together with the STEWARD's *present Balance*, would lose their Name, and jointly become the *net Receipt*; Whereby the ENTRY BOOK would be rendered more succinct.

It may further be observed, that the *simplest Case* of landed Accounts, is that wherein the Receipts and Disbursements are all made by the LANDLORD himself, and where every Branch yields a clear *net Receipt*.—In which Case the Column of *Aids received* ceases in the ABSTRACT; And the *net Receipt* upon the whole Estate evidently appears to be the aggregate Amount of the *net Receipts* from the several Branches.

The Case of an Estate managed by a STEWARD, as hath been already observed, is more complicate; Because the Employment of a STEWARD introduces a *double Account*, both for Payments made by the TENANTS to the STEWARD, and by the STEWARD to the LANDLORD.—It may not be improper also to remark, that though a Landlord may transfer much of the Trouble, he would otherwise incur with his Tenants, upon a Steward; Yet, unless his Accounts with such Steward be annually adjusted, in a distinct Method, he will fall into new Perplexities thereby; From which, in order to extricate himself, he must be forced at length to recur to the several Accounts of his Tenants.

The *Salary* of the STEWARD ought, in strictness, to be spread upon the whole Estate;—In like Manner, Expences of *Hospitality* incurred for the Honour of the LANDLORD, and other general Burthens, ought properly to fall upon all the Branches, and may be proportionally allotted to each Branch, if the LANDLORD shall think such Accuracy necessary.—But it is shorter, and will save much Computation, to insert such Articles amongst the Disbursements for the MANSION-HOUSE, as is here done, or for any principal Branch of the Estate.

Gentlemen

Gentlemen, who shall enter into these Accounts, will probably be inclined, especially at first, to erect different Heads of CHARGE and DISCHARGE; Which may seem more suitable to their own Estates, or be calculated to exhibit, in a fuller Manner, any particular Information desired; Great Variety of such Heads continually occurred in the Course of this Performance; Particularly a Division of the *Disbursements* into three Classes, of *Taxes, established Burthens, and incidental Burthens*;—The *second* of which was intended to comprehend Annuities, Quit-Rents, and other fixed Deductions from the Estate; And the *third*, to comprehend Repairs, and other casual Expences;—And where such established Burthens, on any Estate, are numerous, this Division may perhaps not be improper;—But on other Estates, where such fixed Deductions are rare, the Insertion of a separate Column, for their Sake, will scarcely be thought necessary; Especially as it will be easy to select such fixed Burthens from the ENTRY BOOK, whenever it shall be required.—Caution also is to be had in the Admission of *new Columns*, although they may pretend to peculiar Beauty, or Utility; For many of these, which may at first appear fit to be adopted, will afterwards, upon a more deliberate View of the Whole, be found improper.

An ABSTRACT, according to this Model, is composed of the Charge and Discharge upon every Branch of the Estate separately; And, in the same Manner, several Estates or Lordships, which may be considered as separate Branches of a larger Estate, may be formed into one AGGREGATE ABSTRACT.—This may be carried to any Extent.—It is easy to conceive, that the several Estates in each *Hundred* of every *County* may be aggregated into one ABSTRACT; These ABSTRACTS for the several *Hundreds* may also be aggregated into one ABSTRACT for each *County*; And the ABSTRACTS for the several *Counties* may be united in one general ABSTRACT for *Great Britain*.

If *annual* ABSTRACTS of the same Estate be taken, according to this Form, for any Series of Years, the *Totals* of such ABSTRACTS may be inserted opposite to their respective Years, in one *progressive* ABSTRACT; Whereby a succinct View of the gradual Improvement or Declension of such Estate, during this Series, will be exhibited.—If such *annual* and *progressive* ABSTRACTS, had been regularly kept, during a Century past, for considerable landed Estates, particularly those of Deans, Chapters, Colleges, and Hospitals, in this Island, they would probably have prevented numerous Frauds, and now remove many Disputes and Perplexities.

It is certain, that *one constant Form* for keeping the Accounts of landed Estates managed by Trustees, or Guardians, ought to be established; Which Form may perhaps be best adjusted and prescribed by the Court of Chancery.—And if this Work shall contribute to raise a just Attention to the Subject, which comprehends a *principal Source* of the Wealth of *Britain*, other Gentlemen of superior Abilities may perhaps be excited to construct more complete MODELS.

However, until such are exhibited, an ABSTRACT of the Accounts of a large Estate may soon be adjusted according to this Form;—The ENTRY BOOK being first fixed, and a blank MODEL of the ABSTRACT with the proper Columns, being prepared, it is easy to prefix the Titles to such Columns, and to insert therein, according to the Directions before given, the just Sums opposite to the respective Arrearists, so as readily to complete such ABSTRACT; Whereby an Information of the highest Advantage will be yielded to the Landlord;—For such must it be to him, annually, to obtain a full and distinct VIEW of his Estate; Wherein the *Arrears* at the *Commencement* and *End* of the Year, the *gross Income*, and *gross Receipt*, together with the *Disbursements*, and *net Receipt* from every Branch, are clearly arranged in separate Columns, so as to throw Light upon each other;—Whence the Vigilance or Negligence of the Steward, and the Punctuality or Remissness of the Tenants, will stand fully discovered; And the LANDLORD discerning the Progress of his Estate in every Branch, becomes then properly Master of it, and is himself capable to direct its Support and Improvement.

GENERAL REMARKS.

THE *Equilibrium*, between the opposite Articles in the Propositions before delivered, may appear at first View to be easily discernable, and not to require the Solemnity of the Demonstrations thereto subjoined.—It may therefore be of Use to exhibit a few Propositions of this Sort, which *seem* to be just, but are found *fallacious* on a proper Scrutiny; From whence it will be seen, that notwithstanding the *apparent* Self-evidence of Propositions of this Sort, they are not to be received without strict Demonstration.

ERRONEOUS PROPOSITIONS.

PROPOSITION I.

The commencing Arrears, and gross Receipt, equate the Disbursements, net Receipt, and Arrears remaining.

REMARK.

The opposite Articles in the foregoing Charge and Discharge, may seem at first to balance each other; But their general Inequality will immediately appear, upon its being considered, that the gross Receipt always equates the Disbursements and net Receipt; Whereby, upon throwing out these equal Quantities on each Side, there will be left,

The commencing Arrears, equate the remaining Arrears.

Which is only true, when the gross Receipt equates the gross Income: In which Case the Sum received in the Period, being exactly equal to what is produced therein, the Amount of the commencing Arrears will not be increased or diminished, but left the same at the End of the Period—So that, in this Case, the opposite Articles will equilibrate; But in all other Cases, the Proposition discovers itself to be erroneous.

The general Error of this Proposition is also, from hence, visible, in that the Charge is *doubly* made for the same Sum; That is, for all the Arrears *due*, and also for the Arrears and Income *received*, That is, for the Arrears *receivable*, and *received*; Whereby the Arrears are *doubly* charged.—Yet, in the particular Case, where the gross Receipt equates the gross Income, the Amount of either may be substituted for the other; And the Articles on each Side will still equilibrate, though the Error of the Proposition, in all other Cases, is plainly demonstrable.

PROPOSITION II.

The commencing Arrears and gross Income, equate the Disbursements, Payments to the Landlord, and Arrears remaining.

REMARK.

The Error of the foregoing Proposition may thus be shewn:—Let the net Receipt be added on both Sides.—Then we shall have the commencing Arrears, the gross Income, and net Receipt, equate the Disbursements, net Receipt, remaining Arrears, and Payments to the Landlord;—And throwing out equal Quantities on each Side, that is, the commencing Arrears, and gross Income, in the Receipt, and the gross Receipt, and remaining Arrears, in the Discharge, there will be left,

The

The net Receipt equates the Payments to the Landlord.

Which will be only true in the Case where the whole net Receipt is paid to the Landlord.—Whereas, if the Steward's Balance be added to these Payments, the Equilibrium, in all Cases, will then be supported:—But as the Proposition here stands, it is, in general, plainly erroneous.

PROPOSITION III.

The commencing Arrears, and net Receipt, equate the Payments to the Landlord, and Arrears remaining.

REMARK.

This Proposition may be thus examined:—Let the Disbursements and Steward's present Balance, be added on both Sides; Then we shall have the commencing Arrears, net Receipt, Disbursements, and Steward's present Balance, equate the Disbursements, Payments to the Landlord, Steward's present Balance, and Arrears remaining; But the Payments to the Landlord, and Steward's present Balance, equate the net Receipt; Therefore, substituting this in the Discharge, instead of the Payments to the Landlord, and Steward's present Balance, we have the commencing Arrears, net Receipt, Disbursements, and Steward's present Balance, equate the Disbursements, net Receipt, and Arrears remaining; That is, equate the gross Receipt, and Arrears remaining; But these again are already proved to be equal to the commencing Arrears and gross Income.—Therefore the commencing Arrears, net Receipt, Disbursements, and Steward's present Balance, equate the commencing Arrears and gross Income.—And throwing out equal Quantities on both Sides, we have the net Receipt, Disbursements, and Steward's present Balance, equate the gross Income; Or, the gross Receipt, and Steward's present Balance, equate the gross Income.—In which Case only, when it happens, the Proposition will be true; But in all other Cases, and therefore generally, erroneous.

To these Instances of erroneous Balances, it would be easy to add many others; But what are already delivered, seem sufficient to shew, that every Proposition, however self-evident it may appear, should, before its Admission, be strictly demonstrated.

It will probably be remarked, that the Charge and Discharge of the Steward are not included in the foregoing Abstract; If it be therefore required, that an Abstract be formed, wherein the Steward's *last* and *present* Balances are both inserted;—Such Abstract may be constructed upon the following Proposition.

PROPOSITION VIII.

The Steward's last Balance, the commencing Arrears, including additional Stock, and the gross Income in the Period, equate the Disbursements, Payments to the Landlord, Arrears remaining, and Steward's present Balance.

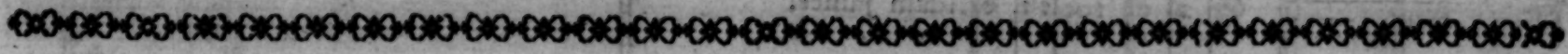
DEMONSTRATION.

Imagine at first, that there is no Balance of last Account due from the Steward;—This being supposed, the commencing Arrears, and gross Income in the Period, equate the gross Receipt, and Arrears remaining.—That is, equate the Disbursements, net Receipt, and Arrears remaining; But the net Receipt, by Prop. III, equates the Payments to the Landlord, together with the Steward's Balance;—Therefore, substituting these, instead of the net Receipt, we have the commencing Arrears and gross Income in the Period, equate the Disbursements, Payments to the Landlord, Arrears remaining, and Steward's Balance. Let now the Steward's last Balance, that is, his Balance of last Account, be added on both Sides, whereby the foregoing Steward's Balance in the Discharge, will be so much increased, and become his present Balance;—Upon this Addition, the Equality on both Sides will be still preserved;—And we shall have the Steward's last Balance, together with the commencing Arrears, including additional Stock, and gross Income, equate the Disbursements, Payments to the Landlord, Arrears remaining, and Steward's present Balance. Q. E. D.

R E M A R K.

The following ABSTRACT, No. II, constructed upon this Proposition, contains the STEWARD's *last*, and *present* Balances, and the *Payments* to the LANDLORD; Which, in Reality, constitute only the *private* Account of the Steward, and are before stated in the ENTRY BOOK.—But the *Aids* given to any Branches, and the respective *net Receipts* from each, are therein omitted; And can only be obtained from a *separate* Charge and Discharge upon each Branch, as si given in the first ABSTRACT; Which therefore appears to be the more eligible MODEL.

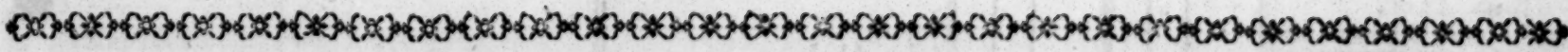
AN ABSTRACT of the Land Accounts of the Estate of Henry St. John Esq. in the
OBSERVATIONS



AN

ABSTRACT.

Numb. II.



L

An ABSTRACT of the LANDED ACCOUNTS of the Estate of HENRY SEYMOUR Esq in the

Branches of the Estate, with the respective Tenants and Agents.	Gross Income in this Period.			Gross Receipt in this Period.			Persons from whom received.	OBSERVATIONS.
LEE FARM. JOHN THOMSON, Tenant.	£.	s.	d.	£.	s.	d.		
Fixed Rent £. 54 0 0	99	5	0	99	5	0	John Thomson.	
Casual Produce 45 5 0								
HOPE FARM. ADAM JAMES, Tenant.								
Fixed Rent —	67	2	0	100	13	0	Adam James.	
GRANGE FARM. Thomas Waters for the first Quarter, Widow Waters for the 3 last Quarters,	23 76	0 10	0 0	46 51	0 0	0 0	Thomas Waters, Widow Waters.	}
Fixed Rent £. 99 10 0								
ASTON FARM. Widow SMITH, Tenant.								
Fixed Rent £. 60 0 0	102	0	0	97	0	0	Widow Smith.	
Casual Produce 42 0 0								
PRIORY FARM. Mr. JOHN WEST, Tenant.								
Fixed Rent —	200	10	0	200	10	0	Mr. John West.	
DEANERY FARM. Mr. JOHN SAUNDERS, Tenant.								
Fixed Rent —	100	0	0	45 50	0 0	0 0	Mr. Edward Evans, Mr. John Saunders.	}
Lead Mine on Antry Moor. Mr. THO. JOHNSON and Co. Ten ^{ts}								
Casual Produce —	400	11	0	400	11	0	Mr. Tho. Johnson and Co.	
WESTERTON HALL. HENRY SEYMOUR Esq								
Fixed Rent —	20	0	0	20	0	0	Henry Seymour Esq	
LANDS belonging to WESTERTON HALL. JOHN BARNES, Tenant.								
Fixed Rent —	21	8	0	21	8	0	John Barnes.	
COAL WORKS on LEE HEATH. JOHN HUMPHRIES, Agent for Henry Seymour Esq								
Casual Produce —	770	0	0	717	10	0	John Humphries.	
LANGLEY WOODS. GABRIEL SNEAD, Agent for Henry Seymour Esq								
Casual Produce —	254	10	0	252	7	6	Gabriel Snead.	
ASTON'S MILL. DAVID JONES, Tenant.								
Fixed Rent, —	7	0	0	10	10	0	David Jones.	
WESTERTON Great Tythes. JOHN ABEL, Agent for Henry Seymour Esq								
Casual Produce —	123	5	0	125	5	0	John Abel.	
NORBURY Great Tythes. ANDREW JENKINS, Tenant.								
Fixed Rent —	30	0	0	30	0	0	Andrew Jenkins.	
MUSGRAVE HILL. JOHN JONES, Bailiff to Henry Seymour Esq								
Casual Produce —	470	0	0	540	0	0	John Jones.	
DUES to the Lord of the MANOR. EDWARD PENMAN, Steward.								
Casual Produce £.	36	19	0	36	19	0	Edward Penman.	
Total Gross Income — £.	2802	0	0	2843	18	6	Total Gross Receipt.	
Receipt exceeds Income —	41	18	6					
	2843	18	6					

Manor of WESTERTON, from Lady-Day 1758 exclusive, to Lady-Day 1759 inclusive.

CHARGE upon each Branch during this Period.				TOTAL, commencing to Charge and Discharge.				DISCHARGE of each Branch during this Period.														
Arrears on the several Branches at the Commencement of this Period.	Arrears at the Commencement of this Period.			Gross Income in this Period.			TOTAL, commencing to Charge and Discharge.	Taxes charged to the Landlord.			Repairs and other Burthens.			Payments to the Landlord.			Arrears at the End of this Period.			Arrears on the several Branches at the End of this Period.		
	£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.			
Steward's last Balance	100	0	0																			
LEE FARM. John Thomfon,	54	0	0	99	5	0				2	14	0	5	0	0			54	0	0	LEE FARM. John Thomfon.	
HOPE FARM. John Thomas, Infolvent.	33	11	0	0	0	0				6	6	0	0	0	0			33	11	0	HOPE FARM. John Thomas, Infolvent.	
Adam James,				67	2	0	67	2	0										33	11	0	Adam James.
GRANGE FARM. Thomas Waters,	23	0	0	99	10	0				4	0	0	3	0	0			25	10	0	GRANGE FARM. Widow Waters.	
ASTON FARM. Widow Smith,	45	0	0	102	0	0				4	10	0	6	19	0			50	0	0	ASTON FARM. Widow Smith.	
PRIORY FARM. Mr. John West,	200	10	0	200	10	0				0	0	0	50	0	0			200	10	0	PRIORY FARM. Mr. John West.	
DEANERY FARM Mr. Edw ^d . Evans, Mr. J ^{no} . Saunders,	45	0	0	0	0	0				0	0	0	0	0	0			75	0	0	DEANERY FARM Mr. John Saunders.	
				25	0	0	100	0	0													
LEAD MINE on ANTRY MOOR. Mr. Tho. Johnson and Co.	0	0	0	400	11	0				7	0	0	0	0	0			0	0	0	LEAD MINE on ANTRY MOOR. Mr. Tho. Johnson and Co.	
WESTERTON HALL Henry Seymour Esq	0	0	0	20	0	0				8	18	0	66	9	6			0	0	0	WESTERTON HALL Henry Seymour Esq	
LANDS belonging to Westerton Hall. John Barnes,	0	0	0	21	8	0				0	0	0	0	0	0			0	0	0	LANDS belonging to Westerton Hall. John Barnes.	
COAL WORKS on LEE-HEATH. John Humphries, Agent for Henry Seymour Esq Increase of commencing Arrears during this Period,	83	6	8	770	0	0				10	0	0	80	0	0			140	0	0	COAL WORKS on LEE HEATH. John Humphries, Agent for Henry Seymour Esq.	
				4	3	4																
LANGLEY WOODS. Gabriel Snead, Agent for Henry Seymour Esq.	5	12	6	254	10	0				7	0	0	63	0	0			7	0	0	LANGLEY WOODS. Gabriel Snead, Agent for Henry Seymour Esq.	
ASTON's MILL. David Jones,	7	0	0	7	0	0				0	0	0	30	10	0			3	10	0	ASTON's MILL. David Jones.	
WESTERTON GREAT TYTHES. John Abel, Agent for Henry Seymour Esq	24	0	0	123	5	0				2	0	0	6	19	0			22	0	0	WESTERTON GREAT TYTHES. John Abel, Agent for Henry Seymour Esq	
NORBURY GREAT TYTHES. Andrew Jenkins,	15	0	0	30	0	0				0	0	0	0	0	0			15	0	0	NORBURY GREAT TYTHES. Andrew Jenkins.	
MUSGRAVE HILL. John Jones, Bailiff to H. Seymour Esq. J. Jones — Arrear, J. Jones Additional Stock,	210	0	0	470	0	0				10	0	0	393	0	0			410	0	0	MUSGRAVE HILL. John Jones, Bailiff to Henry Seymour Esq.	
DUES to the Lord of the MANOR. Edward Penman,							270	0	0													
Totals — £.	1212	5	6	2802	0	0	4014	5	6	62	8	0	706	17	6	2170	18	9	1074	1	3	Totals.

N.B. If from 2174^l. 13^s. the Sum of the Payments to the Landlord, and Steward's present Balance, be deducted 100^l. the Steward's last Balance, the Remainder being 2074^l. 13^s. is the net Receipt resulting from all the Branches.